



# UMDONI MUNICIPALITY

THE J.E.W.E.L OF THE SOUTH COAST

## MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK BUDGET

2019/20 FINANCIAL YEAR

TABLED AS DRAFT

27<sup>th</sup> MARCH 2019





**UMDONI MUNICIPALITY**  
**DRAFT BUDGET DOCUMENTATION FOR THE 2019/2020 BUDGET YEAR**

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## **1.1 MAYORS REPORT**

The 2019/20 budget of Umdoni Municipality has been prepared in line with the Integrated Development Plan (IDP), National development plan (NDP) and MFMA relevant circulars issued for further guidance. The development priorities as outlined in the IDP and NDP 2020 have been taken into consideration. The 2019/2020 budget has been prepared during the period where the South African Economy is at cross roads. South Africa is experiencing a steady recovery of the economic growth from the 2018 technical recession. It is expected that real GDP growth in 2019 will rise to 1.5 per cent, and then strengthen moderately to 2.1 per cent in 2021. Government will be facing the difficult economic and fiscal choices over the next several years, Minister of Finance has indicated that in his 2019 budget speech. Umdoni Municipality has also been affected by the economic realities facing the country as whole. The effect of the recession impacts negatively on the revenue collection and thus on delivering services.

Umdoni Municipality had expanded after the merger with the erstwhile Vulamehlo Municipality. Service delivery challenges have also escalated and yet the resources are limited. The 2019/20 reviewed IDP took into cognisance the service delivery backlog faced by the municipality; and the budget has been prepared to give effect to the eradication of that backlog. The state of our infrastructure which is appalling has been taken into consideration.

A substantial portion of the budget has been allocated towards roads, community facilities and recreational facilities, purchase of the plant to do repairs and maintenance of infrastructure in house where the municipality has capacity. The budget was fundamentally prepared around these main priorities. To further depict the capital budget; major allocations have been made as follows;

- 34.09% allocated towards Infrastructure
- 19.25% allocated towards Community Facilities
- 16.98% allocated towards Sport and Recreation Facilities
- 12.14% % allocated towards Transport Assets
- 14.38% allocated towards Machinery and Equipment

The operational budget has been prepared taking into cognisance of the current economic conditions as well historical performance of the municipality. Tariffs have been reviewed to reflect market rates; therefore, the increase maybe be more than the CPI (Consumer Price Inflation). CPI has been estimated to be at 5.2%. The same rate has been applied across the operating expenditure categories (where the incremental budgeting approach was necessary) except for Employee related costs and the Remuneration of Councillors.



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In overview, the operating expenditure has increased by 2.21% and the total income has decreased by 0.23% when compared with the recently adopted Adjustment Budget. Income was budgeted more realistically and reflects the municipality's ability to collect this revenue.

Expenditure has been restricted as far as possible in line with the cost containment measures. Service delivery needs were given the priority over funds whilst administrative expenditure was reduced. As the municipality is embattled with low revenue collections, an effort has been made to reduce expenditure on employee costs; thus freezing vacant positions until we're financially viable and that sustainable municipal services are provided economically and equitably to all communities.

Budgeting is primarily about the choices that the municipality has to make between competing priorities and fiscal realities. The challenge is to do more with the available resources. We need to remain focused on the effective delivery of the core municipal services through the application of efficient and effective service delivery mechanisms.

The budget presented shows our commitment to the community. The crucial point of this budget is on maintaining the road network, upgrading community facilities and restoring recreational facilities. Furthermore, non-priority spending has been curtailed in order to invest more funds towards service delivery.

It is anticipated that this budget will empower the municipality to move towards achieving the strategic objectives and serve the community to the best of its abilities.



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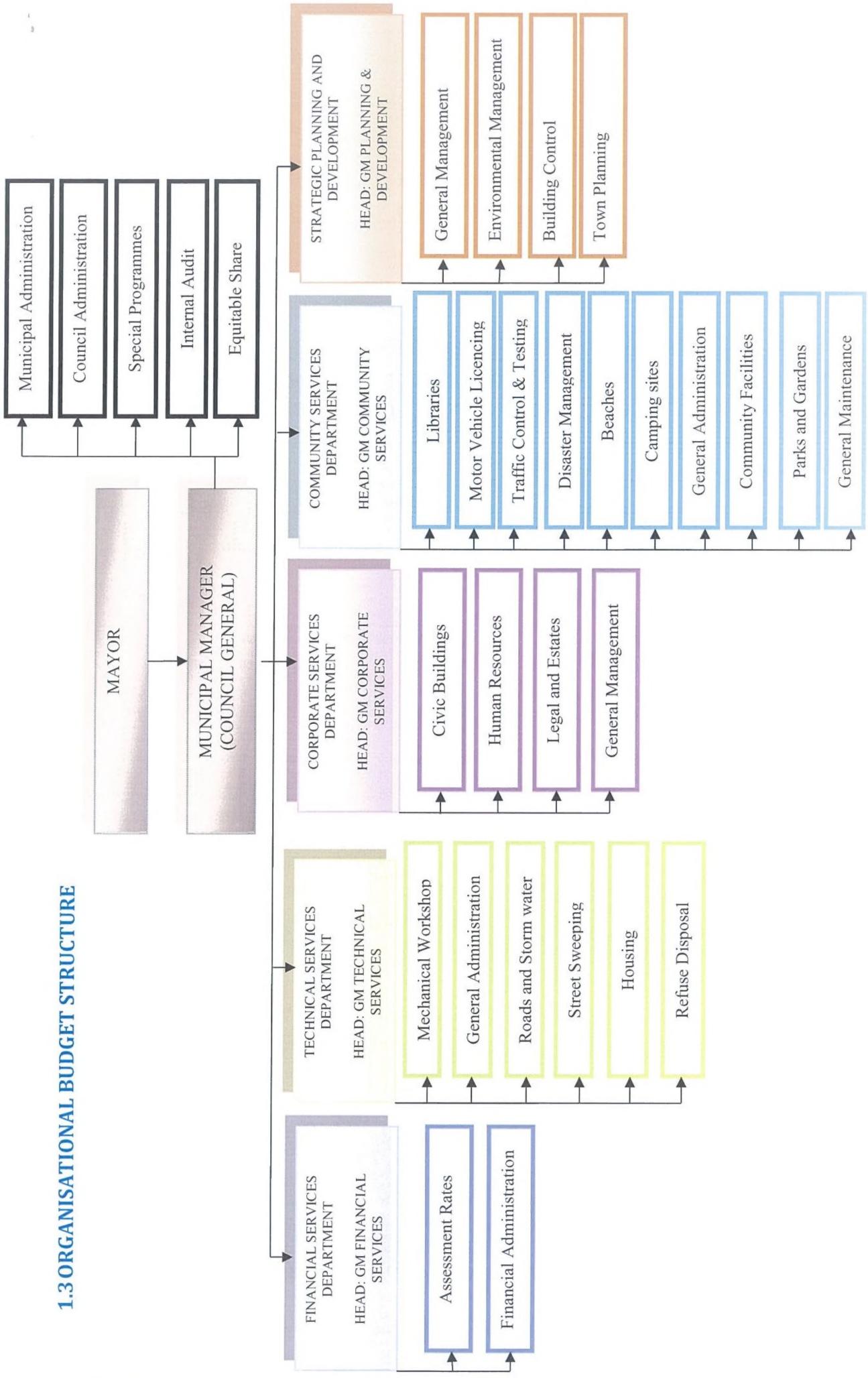
#### 1.2 RESOLUTIONS

As required in terms of Section 16(2) of the Municipal Finance Management Act, No.56 of 2003, the Mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year.

The following resolutions are tabled for consideration as resolutions for draft budget which is subject to public consultation with the stakeholders;

- 1.1 That the draft annual capital and operating budgets of the municipality for the financial year 2019/2020 are tabled as a Draft Budget for public consultation as set out in the following schedules:
  - a) Budgeted Financial Performance Summary by Revenue Source and Expenditure by Category;
  - b) Budgeted Financial Performance - revenue and expenditure by municipal vote ;
  - c) Budgeted Financial Performance - revenue and expenditure by GFS ;
  - d) Budgeted Capital Expenditure by vote, GFS classification and funding as reflected ; and
  - e) Budgeted Capital Expenditure by asset class as reflected
- 1.2 That the Draft Tariff of Charges is tabled for public consultation for the 2019/2020 financial year.
- 1.3 That the property rates randages and rebates have been reviewed; are tabled as draft for the 2019/2020 financial year.
- 1.4 The A1 budget tables as presented are tabled as draft for consultation

## 1.3 ORGANISATIONAL BUDGET STRUCTURE





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## 1.4 EXECUTIVE SUMMARY OF THE DRAFT 2019/2020 BUDGET

### ***1.4.1 VISION, MISSION AND OBJECTIVES OF THE UMDONI MUNICIPALITY***

#### VISION

***“BY 2030 UMDONI WILL BE THE JEWEL OF THE SOUTH COAST.”***

#### MISSION STATEMENT

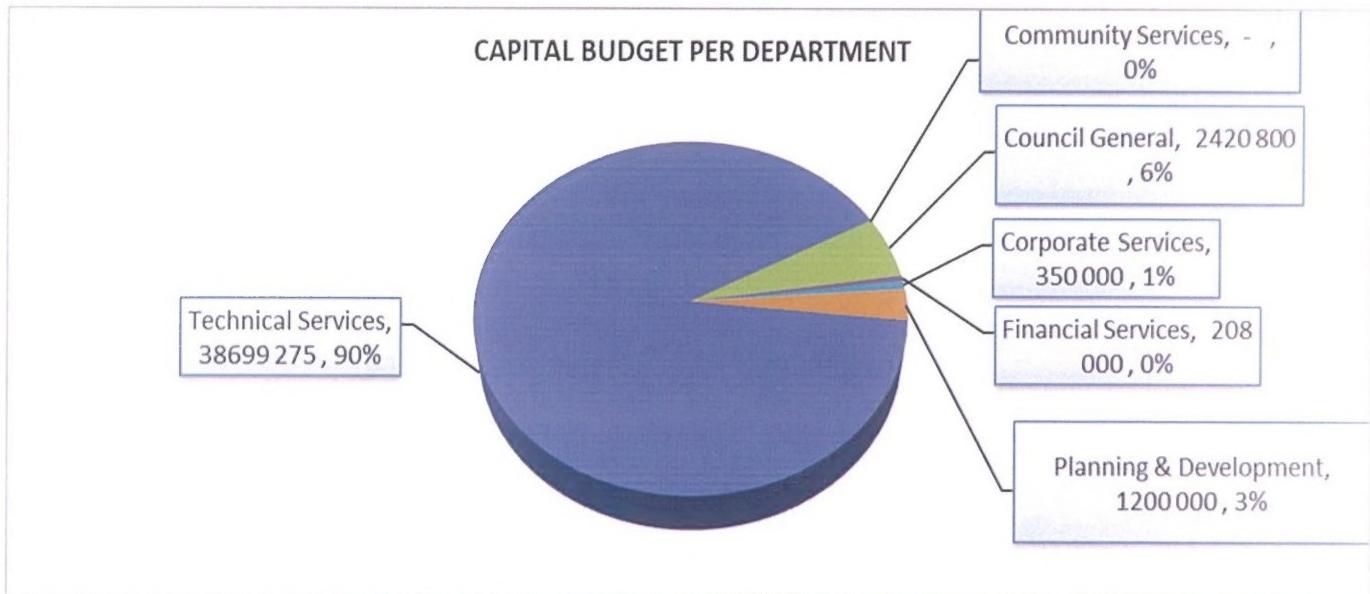
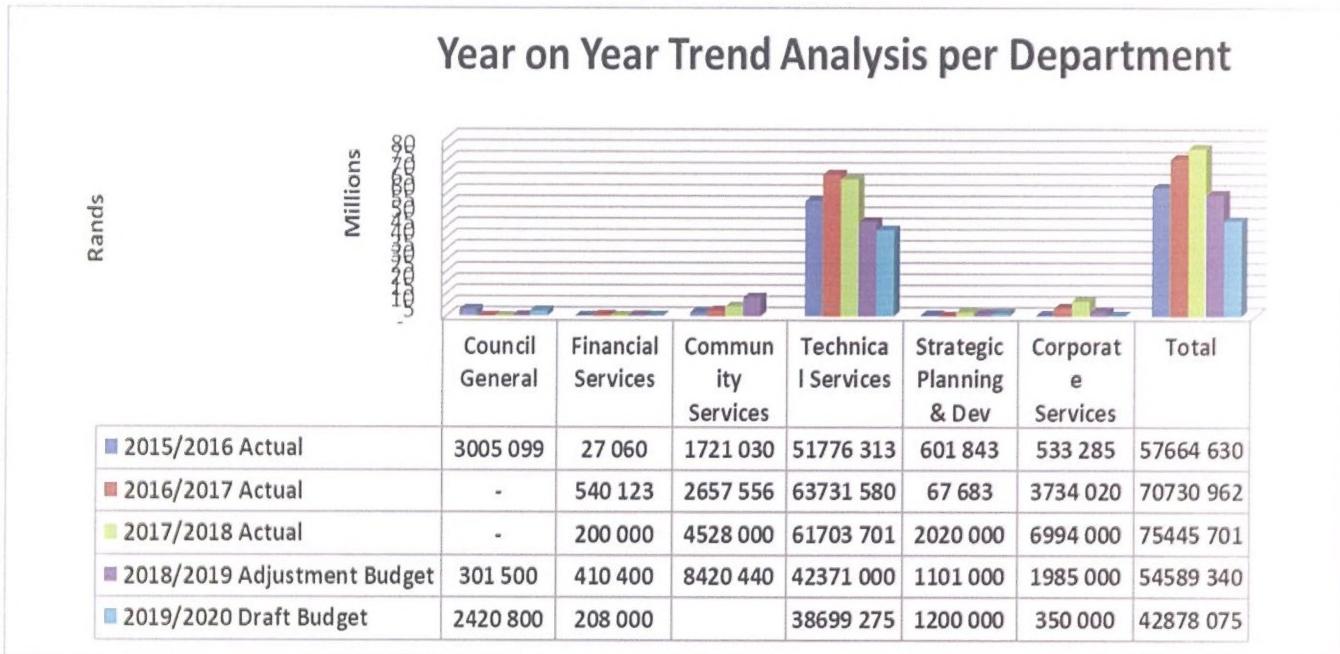
#### PRINCIPALS OF UMDONI MUNICIPALITY

***“WORKING TOGETHER IN CONTRIBUTING TO JOB CREATION, ECONOMIC VIABILITY THROUGH SUSTAINED LOCAL ECONOMIC DEVELOPMENT TO ENSURE THE WELL BEING OF OUR COMMUNITY IN ECO FRIENDLY ENVIRONMENT.”***

- **JOB CREATION**
- **ECONOMIC VIABILITY**
- **WELLBEING OF THE COMMUNITY**
- **ENVIRONMENTALLY FRIENDLY ENVIRONMENT**
- **LOCAL ECONOMIC DEVELOPMENT**

### 1.4.2 2019/2020 CAPITAL BUDGET OVERVIEW

The 2019/20 Capital Budget has been estimated at R 42 878 075. A graphical representation of the capital growth of the municipality can be portrayed as follows:

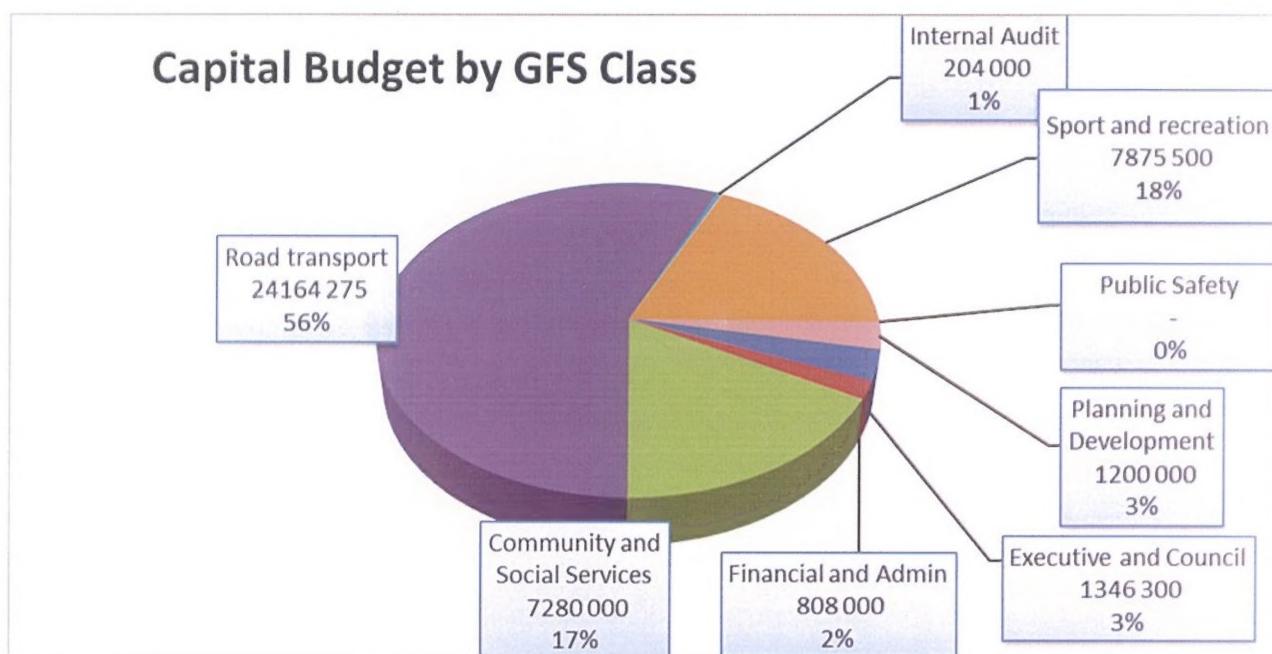


It's apparent from the the first above graph, that the draft capital budget has decreased from R 50.4 million in the adjustment budget to R 42.8 million for the upcoming financial year.

To this end a large proportion of the capital budget, approximately 44.09% is geared toward upgrading of rural as well as urban roads. The funding of the capital budget is outlined as follows; R29.1 million from MIG; R 208 000 from FMG; Reserves R7.8 million and R5 million from internal funding.

Taking a broader spectrum of the second graph presented, it is clear that year on year the majority of Umdoni's Capital Budget is split between Community Services and Technical Services. This shows Umdoni's commitment to providing infrastructure for sustainable continuity of municipal operations rather than spending in non-priority items.

The capital budget for the 2019/2020 financial year is focused toward improving the lives of the communities, and therefore 90% of the capital budget has been directed towards Technical Services which is earmarked for service delivery. Focus has been on the road networks and Sports fields. In addition to that the municipality is planning to purchase plant in order to conduct the extensive repairs and maintenance programme in-house. This signifies Umdoni's commitment to maintenance on infrastructure.



The above mentioned graph categorises the capital budget by GFS classification, with roads and stormwater receiving the largest allocation of 56%; Sport & Recreation 18%; Public Safety at nil; Finance and Administration at 2%; Community and Social Services at 17%; Sports and Recreation at 18%; Executive and Council at 3%; and Finance and Administration at 3%. Major functions delivering services to the communities have been allocated with higher proportions of the slice.



## UMDONI MUNICIPALITY

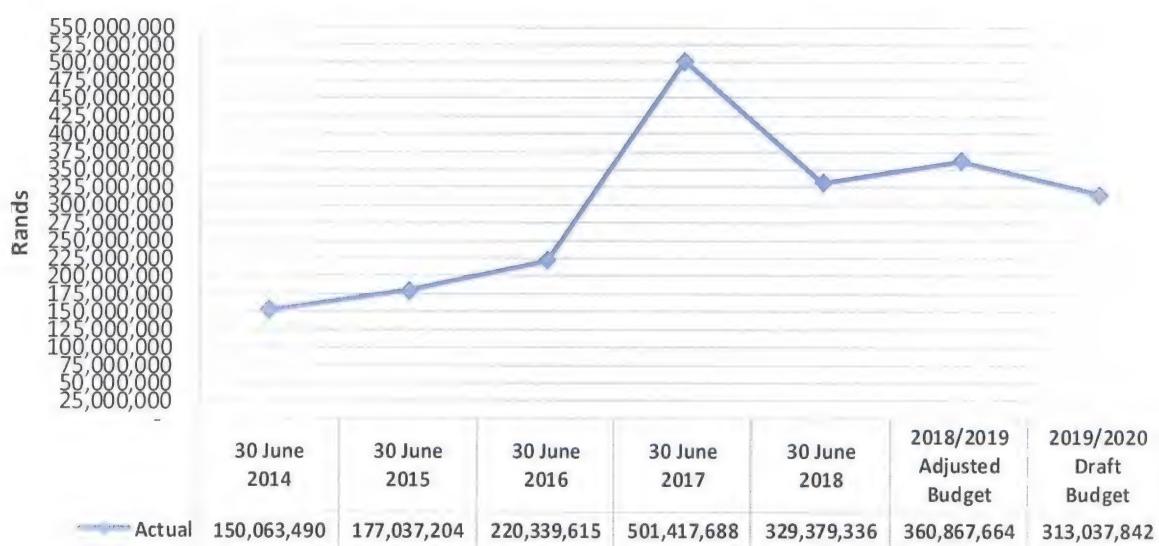
### DRAFT BUDGET DOCUMENTATION FOR THE 2019/2020 BUDGET YEAR

#### 1.4.3 2019/2020 OPERATIONAL BUDGET OVERVIEW

##### OPERATING REVENUE

The estimated operating income has been projected at R 313 037 842.00 An analysis of prior year trend levels of income is reflected below:

**Year on Year Trend Analysis for Total Revenue**



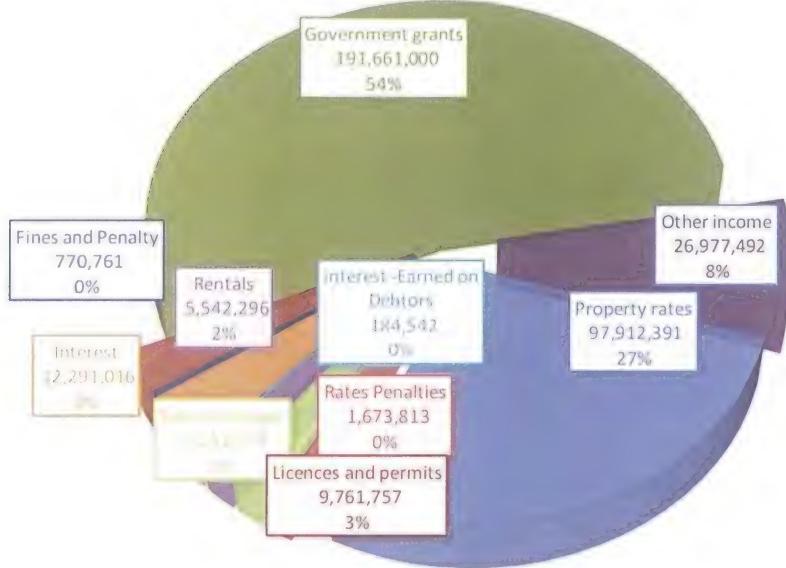
Income levels have been projected based on current actual collection levels and the 2019/2020 budget indicates income levels which are realistic and attainable by the municipality. The impact of the global economic crisis as well as current inflation rates have been considered extensively during the establishment of these income levels, as a substantial amount of consumers will no longer be able to afford the level of increases experienced in the past.



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#### OPERATING INCOME BY SOURCE



Total Revenue in overall has decreased by the insignificant R 6 759 553 as compared to the current financial year. Significant changes have been made to the revenue projections after considering the worsening low revenue collections. Each revenue source has been carefully scrutinized based on the trends and the year to date actuals.

#### Property Rates

As indicated in the graph above, 27% of the income anticipated to be recognized by the municipality relates to property rates. Property rates have been increased by 6.60%.

#### Grants and Subsidies

Included in the grants and subsidies is the equitable share allocation which has been calculated at R 132 million, followed by R 3 million allocated for the Finance Management Grant, as well as R 9.3 million from the Departments of Arts and Culture(DSRAC) for library services. The department of Cooperative Governance and Traditional Affairs (COGTA) has also allocated to the municipality amount of R 750 000 for the Schemes Support Grant. In addition, R 1.2 million has been allocated for the EPWP grant. The municipality has also been allocated an amount of R 15 million for INEP Grant and R 30.6 million for MIG.

#### Service Charges

The service charges have been appropriated at 3% of the total revenue budget. The increment has been kept at 5.2% (CPI).

#### Own Revenue



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Own revenue has in overall decreased when compared to adjustment budget of 2018/19 due to reclassifications on the funding from reserves that was classified under the item. Revenue projections have been revised to reflect the current trends.

#### **Service Charges**

The service charges have been appropriated at 3% of the total revenue budget. The increment has been kept at 5.2% (CPI).

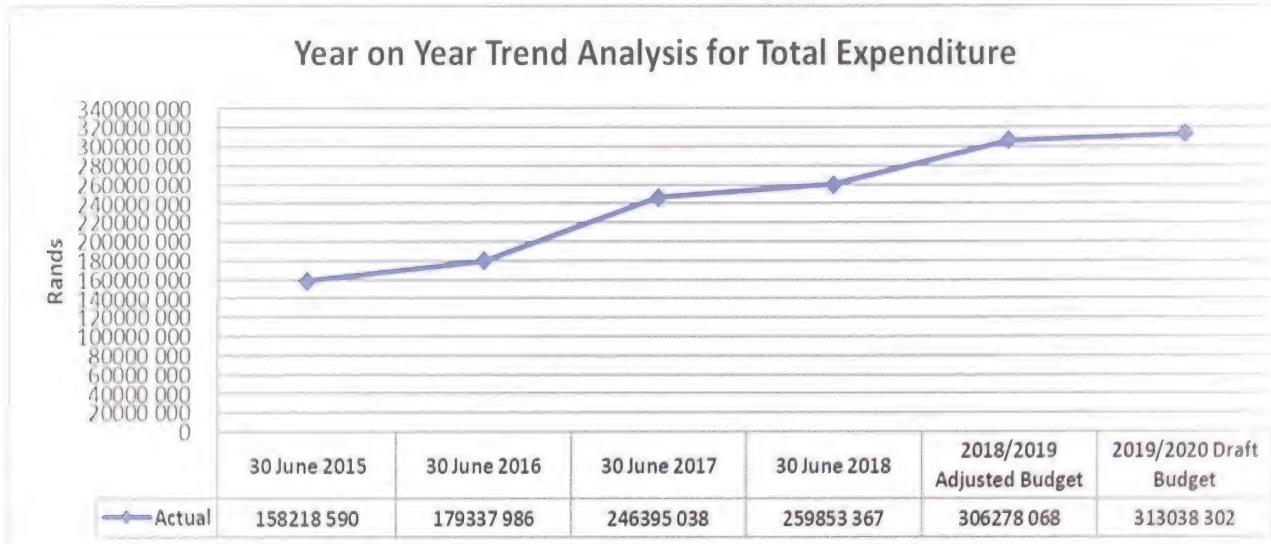
## **OPERATING EXPENDITURE**



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The total operating expenditure has been estimated at R 313 million. The graph below reflects the trend of expenditure levels as follows:



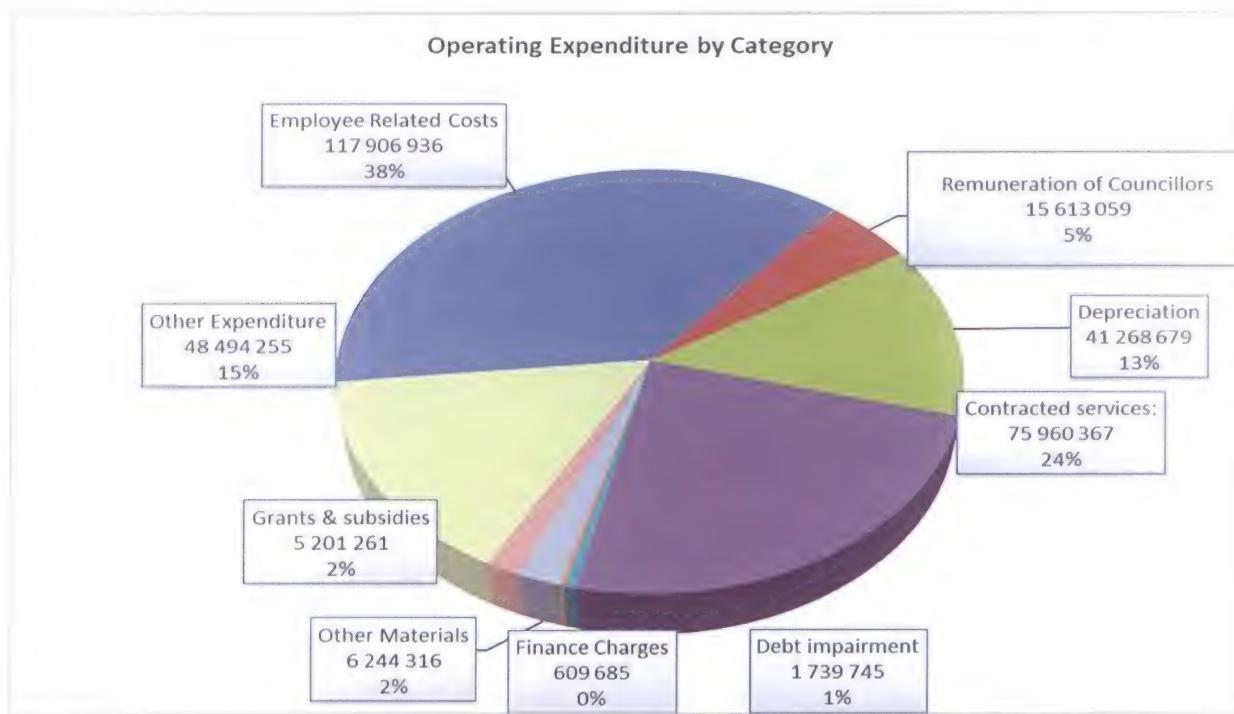
Whilst our income base has been limited due to the current economic times, the day to day operational expenditure is increasing, which is attributable to inflationary increases and increased service delivery expectations. We therefore find ourselves in a situation where we have to spend the reduced income that we have on expenditure that matters, and will improve the lives of the communities that we serve. Therefore, this budget was prepared on the basis that administrative expenditure will be reduced, and that targeted expenditure, based on our strategic priorities, is enhanced.

Expenditure on the Draft 2019/2020 budget has been allocated as follows:



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#### Employee Relates costs

The graph above shows that 38% of budgeted expenditure will be spent on Employee Related Costs. Salaries have been posing a huge problem for our Municipality in recent years. While income is being limited to a decrease of 0.23%, employee costs have been increased on average 7%, 5.4% and 5.4% for 2019/20, 2020/21and 2021/22 financial years respectively. Employee costs were budgeted at an estimated increase of 7% calculated based on the trend of Salary increases. Due to the current financial status faced by the municipality no vacant posts provided for.

#### Remuneration of Councilors

Councilor allowances have been set at the upper limit provided by COGTA. The municipality is embarking on a drive in order to curtail Employee costs in an effective manner i.e. without compromising Service Delivery and avoiding costly retrenchments.

#### Other Expenditure

Other expenditure continues to increase gradually and that is expected in order to provide the same level of service to the community, administrative costs have been drastically reduced. In line with the cost containment measures and numerous circulars, various expenditure items have been reduced such as travelling, advertising, printing and stationery and consultants. While the figures displayed may show an increase in expenditure budgets, this increase is minimal as we must acknowledge that Umdoni has absorbed the, previously known



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as, Vulamehlo Municipality and are administering all matters in the new jurisdiction without incurring major administration cost increases.

#### **Contracted Services**

As part of Operating expenditure; the municipality has budgeted for contracted services. Included in the contracted services; is the budget Integrated National Electrification Programme (INEP) amounting to R 15 million; R3.5 million for cleaning services contract; R 1.9 million for Shark Nets; R 1.1 million for swimming supervision; R 1.5 million for Accounting, Auditing and Valuation Roll Services. In addition to the above, R 2.3 mil has been set aside for Planning & Development operational projects relating to town planning activities. The municipality has further, appropriated under the contracted services category; R 800 000 for the internal audit services. Furthermore, R 800 000 has been aside for Sport and Recreation projects. The municipality has also budgeted for; under this category, R 6.5 million towards security services; R 1, 3 million for legal costs and litigation under Corporate Services. Furthermore, funds amounting to R 1 million have been appropriated to provide for the Cascading of PMS within the institution and R 1.2 million for Ward Profiling.

Repairs and Maintenance expenditure has been classified under contracted services as per the classification from the MSCOA Charts. A significant portion of the budget (R21.7 million) has been appropriated for repairs and maintenance of infrastructure. Included in the R21.7 million; R3 million has been allocated for the repairs and Maintenance of the plant; R 3 million for gravel roads maintenance; R 3 million for provision of slury seal; R 3 million for pothole patching; R 2 million for Storm water opening; R 2 million for street light maintenance.

#### **Grants and Subsidies**

The municipality has set aside funds; under the Grants and Subsidies category; The municipality has also provided for in the budget; R 500 000 towards the Skills Development Programme which is implemented through the Co-Ops. The municipality has also provided for in its budget, the Youth Programmes (Section 20 Schools) at R 1.4 million The municipality has also further appropriated in its operating budget R 1.6 million set aside for UGU South Coast Tourism and R 670 000 for South Coast Development Agency.

#### **Depreciation and Asset Impairment**

In compliance with the MFMA and budget circulars, the municipality has budgeted for the Depreciation and Asset Impairment at R 41.2 million. The increase equates to 6%. Budget for this item has been estimated after taking into account GRAP requirements and possible impairment losses and reversals there off. The impact of the renewals on roads infrastructure planned to take place in the next financial year has also been taken into account.



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#### Debt Impairment

As part of the operating budget, the municipality has provided for debt impairment at R 1.7 million. The provision has been made to accommodate contributions to provisions of doubtful debtors.

#### Finance Charges

The municipality has budgeted under this expenditure category the expenditure to be incurred for the finance charges of the existing finance leases. This item represents a minor portion of the budget as the municipality hasn't entered into new finance lease agreements.

#### Other Materials

The municipality has under this item budgeted for printing and stationery and cleaning material (Inventory consumed) as required by MSCOA classification requirements. These items were previously categorized under general expenses.



## 1.5 2019/2020 MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK TABLES

Umdoni Municipality has tabled the Draft 2019/2020 annual budget in the format that is in accordance with the budget regulations, where possible, as follows:

- a) Budgeted Financial Performance Summary by Revenue Source and Expenditure Category for all Departments ;
- b) Budgeted Financial Performance - revenue and expenditure by municipal vote;
- c) Budgeted Financial Performance - revenue and expenditure by line item;
- d) Budgeted Capital Expenditure by vote, GFS classification and funding; and
- e) Budgeted Capital Expenditure by line item ;
- f) A1 Schedule Tables

The above, and all other budget related documents shall be submitted to Provincial and National Treasury.

## 1.6 DRAFT TARIFF OF CHARGES – 2019/2020 FINANCIAL YEAR

The draft tariff of charges for the upcoming financial year have been reviewed on an individual basis by all respective departments to be market reflective and are open to comments by both Councilors and Officials. The revised tariff of charges has been included in this budget document for consideration by the public. Where increases were effected without revising the actual tariffs, these were, as far as possible limited to 5.4%.

## 1.7 PROPERTY RATES RANDAGES AND REBATES – 2019/2020 FINANCIAL YEAR

Umdoni Municipality implemented the Municipal Property Rates Act for the first time for the 08/09 financial year. This resulted in a revaluation of all properties within the Umdoni area, and was aligned to market related values. With this 2017 valuation, came the implementation of a new rates policy, and applicable tariffs, rebates and relief to the poor.

The current economic situation has further increased the financial burden on households throughout the country and has contributed to the struggle of day to day living and job security and sustainability. In addition to this, with the latest amendments to the MPRA, municipalities need to phase out rating for Public Service Infrastructure over 4 years, a loss of substantial income for the municipality.

As a sphere of government, we are sensitive to the crisis that we face, and therefore we have accounted for an increased rate in the rates randages for the upcoming financial year. The municipality is implementing the new valuation roll which has been effective from the 01<sup>st</sup> July 2017



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Therefore, for 2019/2020 financial year, we propose the rates randages and rebates as indicated below:

Category	19/20 Rates	18/19 Rates
	Randage	Randage
Residential	R 0.01044	R 0.00994
Commercial / Business	R 0.01397	R 0.01330
Industrial / Mining & Quarries	R 0.01397	R 0.01330
Agricultural Farms and Smallholdings	R 0.00261	R 0.00249
State Owned Property	To be rated on usage	To be rated on usage
Public Service Infrastructure	R 0.00261	R 0.00249
Vacant Other	R 0.02603	R 0.02503

The rebates applied for the 2019/2020 financial year;

	R
Residential ( R 60,000 elective and 15,000 legislated)	75,000.00
Vacant Other	15,000.00
Disabled Persons/Pensioners/Indigent (Incl R 75000 above)	370,000.00
Medium to High Density level developments (Sectional Titles and Share blocks) 4% on rates due for the financial year	
Annual payments on or before a date to be determined - 2.5% of the net rates raised	



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**PART 2 - SUPPORTING DOCUMENTATION**



## UMDONI MUNICIPALITY

### DRAFT BUDGET DOCUMENTATION FOR THE 2019/2020 BUDGET YEAR

#### 2.1 OVERVIEW OF THE ANNUAL BUDGET PROCESS

The budget process is guided by various legislative frameworks and regulations, including the Local Government Municipal Finance Management, No, 56 of 2003, the Municipal Systems Act, 2000 and the municipal Budget and Reporting Regulations

Adherence to these guidelines and regulations are imperative during the budget preparation to ensure an effective, credible and sustainable budget. The review of past practices and performance is further necessary, to identify areas of weakness which can be addressed, as well as maintain the level of performance in areas where this has been achieved.

The process embarked upon for the preparation of the draft 2019/2020 budget can be illustrated below:

Tabling of a budget process timeline to Council in August 2018

Interdepartmental reviews of current performance and identifying areas for improvement

Meetings of a budget steering committee whom are tasked with meeting to discuss strategic decisions relating to the budget preparation

Review of the current Integrated Development Plan and the identification of strategic priorities and action plans

Internal Consultative process with Departments by means of workshops and meetings to identify budgetary requirements

Tabling of the draft budget and Integrated Development Plan Review to Council by the 27<sup>th</sup> March 2019

Public Participatory Process is open for all comments and suggestions, and meetings are held with members of the community

Consideration and deliberation of all comments and suggestions received by the community by the Budget Steering Committee

Tabling of the final budget to Council for consideration by the 30<sup>th</sup> May 2019



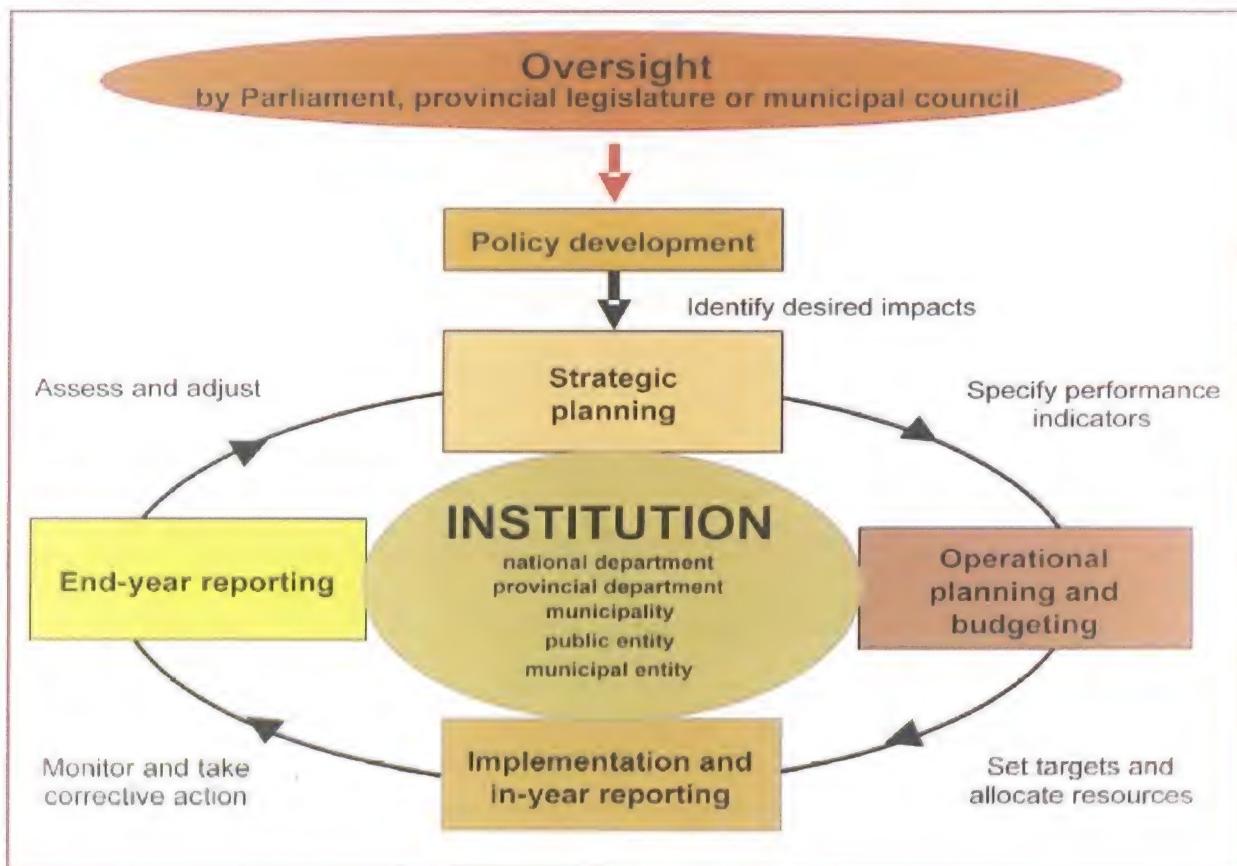
## OVERVIEW OF THE ALIGNMENT OF THE BUDGET WITH THE IDP

The alignment of the draft budget to the integrated development plan is crucial in order to ensure the effectiveness of any budget. Various internal consultative sessions were held with Councilors and officials in order to determine the strategic priorities for the municipality in the upcoming financial year. Both the integrated development plan and the budget has incorporated these priorities and action plans, and therefore assisted in the alignment of both the budget and the integrated development plan.

### 2.3 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the town has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds. The Municipality targets, monitors, assesses and reviews organizational performance which in turn is directly linked to individual employee's performance.

At any given time within government, information from multiple years is being considered; plans and budgets for next year; implementation for the current year; and reporting on last year's performance. Although performance information is reported publicly during the last stage, the performance information process begins when policies are being developed, and continues through each of the planning, budgeting, implementation and reporting stages. The planning, budgeting and reporting cycle can be graphically illustrated as follows:



**Figure 1 Planning, budgeting and reporting cycle**

The performance of the municipality relates directly to the extent to which it has achieved success in realising its goals and objectives, complied with legislative requirements and meeting stakeholder expectations. The municipality therefore intends to adopt fully one integrated performance management system which encompasses:

- Planning (setting goals, objectives, targets and benchmarks);
- Monitoring (regular monitoring and checking on the progress against plan);
- Measurement (indicators of success);
- Review (identifying areas requiring change and improvement);
- Reporting (what information, to whom, from whom, how often and for what purpose); and
- Improvement (making changes where necessary).

The performance information concepts to be used by the municipality in its integrated performance management system are aligned to the **Framework of Managing Programme Performance Information** issued by the National Treasury:

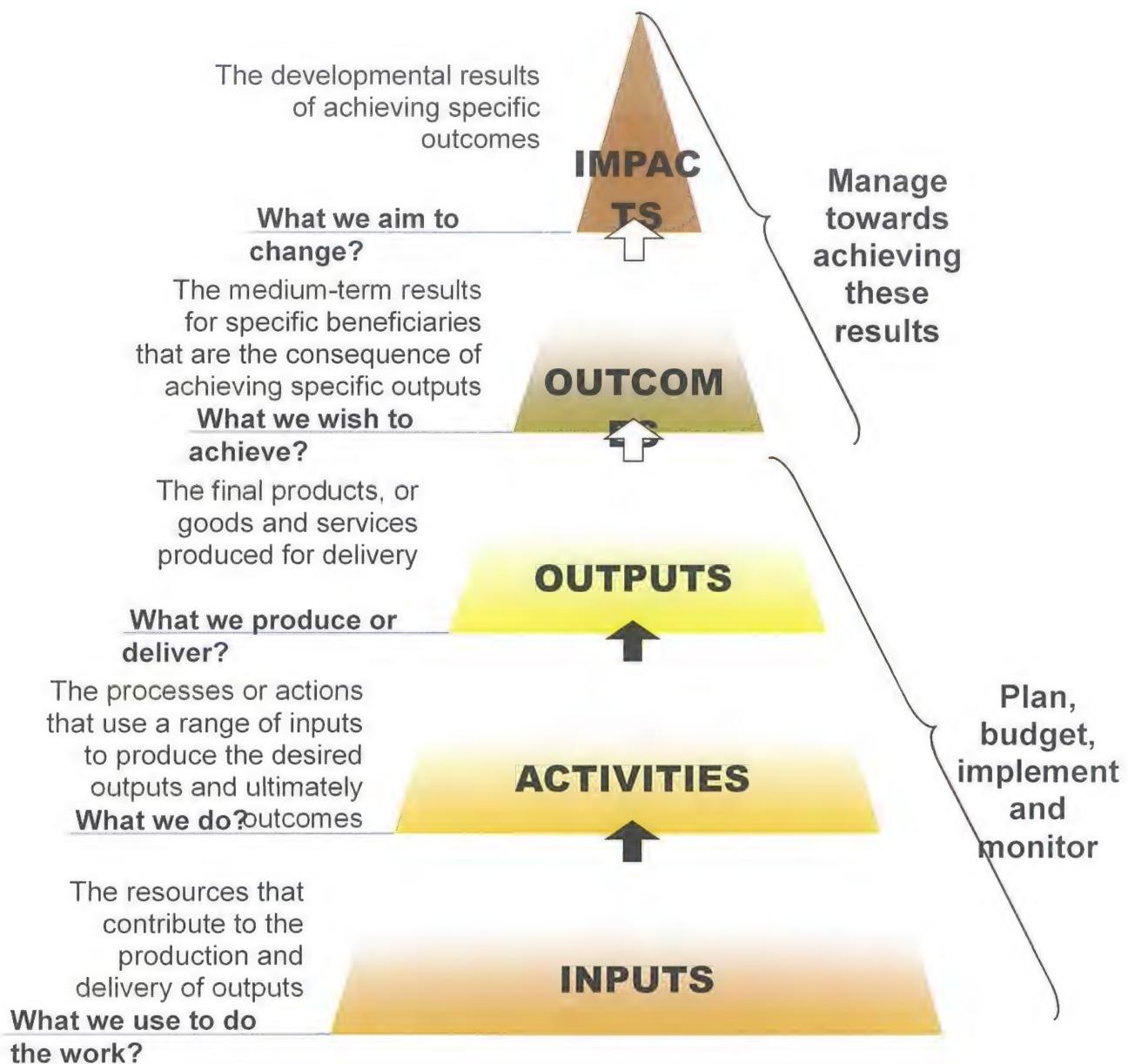


Table: Definition of performance information concepts



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#### 2.4 OVERVIEW OF THE DRAFT BUDGET RELATED POLICIES

The budget related policies are currently under review and any comments or suggestions received during the public participation process will be considered. Virement Policy has also been introduced, which is aimed at ensuring compliance with MSCOA Regulations at large relating to the virement process.

#### 2.5 OVERVIEW OF DRAFT BUDGET ASSUMPTIONS

The draft budgeting assumptions that brace the 2019/2020 budget preparation are as follows:

##### **Revenue**

- All revenue levels were based on current and past year actual trends, and therefore resulted in a realistic revenue base and kept in line with inflation as far as possible;
- Property rates and refuse removal tariffs were kept constant; and refuse removal increased by 5.4%
- All other income has increased minimally in order to maintain affordability and credibility taking into account the prevailing current trends. Major changes have effected on an item level for revenue sources when forecasting the revenue for fourth coming year.

##### **Expenditure**

- Expenditure levels were kept as low as possible whilst prioritizing service delivery
- The following areas were targeted in terms expenditure:
  - Councilors Allowances – this has been set at the upper limit provided by COGTA.
  - Employee related costs
  - General expenses
  - Repairs and maintenance
- Employee costs were budgeted at an estimated increase of 7% based on the salary increases trend as the collective agreement. As explained above measures were put in place to curb the growing employee related costs.
- Administrative costs were reduced.

##### **External Factors**

"The 2018 Budget Review emphasised that, although global risk factors remain elevated, the World economy continues to provide a supportive platform for South Africa to expand trade and investment. The world economic growth is at its highest since 2014 and continues to gather pace with Gross Domestic Product (GDP) growth increasing across all major economies.

South Africa has experienced a period of protracted economic weakness which diminishes private investment. This may be attributed to domestic constraints, associated to political uncertainty, and declining business and consumer confidence. The local economy is beginning to recover after a short recession in early 2017 however the improvement is insufficient. Growth has remained stagnant at less than 2 per cent and unemployment remains high at 26.7 per cent. The prerequisites for increased revenue and expanded service delivery are more rapid growth, investment and job creation.



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The GDP growth rate is forecasted at 1.5 per cent in 2018, 1.8 per cent in 2019 and 2.1 percent in 2020. Statistics South Africa's December 2017 economic statistics showed an unexpected improvement in the economic outlook, largely as a result of growth in agriculture" MFMA budget circular 94.

#### General inflation outlook and its impact on the municipal activities

These are key factors that have been taken into consideration in the compilation of the 2019/20 MTREF:

- National Government macro-economic targets;
- The general inflationary outlook and the impact on municipality's residents and businesses;
- The impact of municipal cost drivers;
- The increase in prices for bulk electricity and water; and

#### Collection rate for revenue services

The base assumption is that tariff and rating increases will increase at a rate which equals the CPIX over the long term. It is also assumed that current economic conditions, and relatively controlled inflationary conditions, will continue for the forecasted term.

The rate of revenue collection is currently expressed as a percentage (85 per cent) of annual billings. Cash flow is assumed to be 71 per cent of billings, plus an increased collection of arrear debt from the revised collection and credit control policy. The performance of arrear collections will however only be considered a source of additional cash in-flow once the performance has been carefully monitored.

#### Growth or Decline in Tax Base of the Municipality

Debtor's revenue is assumed to increase at a rate that is influenced by the consumer debtors' collection rate, tariff/rate pricing, real growth rate of the municipality, household formation growth rate and the poor household change rate.

Household formation is the key factor in measuring municipal revenue and expenditure growth, as servicing 'households' is a greater municipal service factor than servicing individuals. Household formation rates are assumed to convert to household dwellings. In addition the change in the number of poor households influences the net revenue benefit derived from household formation growth, as it assumes that the same costs incurred for servicing the household exist, but that no consumer revenue is derived as the 'poor household' limits consumption to the level of free basic services.

#### Impact of National, Provincial and Local Policies

Integration of service delivery between national, provincial and local government is critical to ensure focussed service delivery and in this regard various measures were implemented to align IDPs, provincial and national strategies around priority spatial interventions. In this regard, the following national priorities form the basis of all integration initiatives:

- Creating jobs;
- Enhancing education and skill development;
- Improving Health services;
- Rural development and agriculture; and
- Fighting crime and corruption.

To achieve these priorities integration mechanisms are in place to ensure integrated planning and execution of various development programs. The focus will be to strengthen the link between policy priorities and expenditure thereby ensuring the achievement of the national, provincial and local objectives.



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#### Ability of the municipality to spend and deliver on the programmes

It is estimated that a spending rate of approximately to 100 per cent is achieved on operating and capital expenditure for the 2019/20 MTREF of which performance has been factored into the cash flow budget.

#### Overview of budget funding

The budget is funded and as such the main table A7 for cash flow statement attest to that.

#### 2.6 OVERVIEW OF MEDIUM TERM OUTLOOK: OPERATING REVENUE

The following table is a breakdown of the operating revenue over the medium-term:

**Table 1 Breakdown of the operating revenue over the medium-term**

Description R thousands	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Financial Performance</b>										
Property rates	69,360	73,512	89,865	91,849	91,849	91,849	69,327	97,912	101,829	105,903
Service charges	8,136	8,554	8,837	9,152	9,152	9,152	6,058	9,152	9,607	10,084
Investment revenue	7,220	12,150	14,286	12,703	14,703	14,703	7,180	12,291	12,967	13,680
Transfers recognised - operational	70,042	140,182	140,586	127,912	128,575	128,575	79,796	162,511	153,738	153,280
Other own revenue	23,231	197,849	25,418	55,214	61,999	61,999	16,445	31,172	27,804	28,764
Total Revenue (excluding capital transfers and contributions)	177,990	432,246	278,991	296,830	306,278	306,278	178,806	313,038	305,945	311,711



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## 2.6.1 Expenditure on grants and reconciliations of unspent funds

**Table 2 MBRR SA19 - Expenditure on transfers and grant programmes**

KZN212 Umdoni - Supporting Table SA19 Expenditure on transfers and grant programme

Description R thousand	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>EXPENDITURE:</b>									
<b><u>Operating expenditure of Transfers and Grants</u></b>									
National Government:	64,477	21,644	131,390	138,097	137,660	137,660	152,758	156,917	175,884
Local Government Equitable Share	60,678	–	113,579	118,563	117,271	117,271	132,002	141,442	151,872
Integrated National Electrification Programme	–	8,000	8,000	14,000	14,000	14,000	15,000	12,000	20,000
Finance Management	1,800	3,835	4,245	4,315	4,115	4,115	3,000	2,000	2,000
EPWP Incentive	1,069	2,038	1,000	1,219	1,219	1,219	1,228		
Municipal Systems Improvement	930	–	–	–	1,055	1,055			
MIG	–	7,771	4,566	–	–	–	1,528	1,475	2,012
Provincial Government:	5,752	9,435	6,200	9,597	10,459	10,459	9,753	9,493	10,047
Maintenance Grants - Sport Facilities	419	–	–	58	50	50	–	–	–
Libraries	5,138	4,509	6,200	8,539	9,409	9,409	9,003	9,493	10,047
Corridor Development Grant	97	–	–	–					
Fresh Produce Market	99	–	–	–			750		
Schemes Support Programme Grant				1,000	–	–			
Spatial Development Framework Support Grant					–	–			
Vulamehlo Municipality - Inherited	–	4,926	–	–	1,000	1,000			
Total operating expenditure of Transfers and Grants	70,229	31,079	137,590	147,694	148,119	148,119	162,511	166,410	185,931
<b><u>Capital expenditure of Transfers and Grants</u></b>									
National Government:	32,114	39,647	47,722	30,118	29,318	29,318	29,358	30,753	32,445
Municipal Infrastructure Grant (MIG)	26,114	32,208	31,161	30,118	29,118	29,118	29,150	30,753	32,445
Financial Management Grants	6,000	7,439	16,561		200	200	208		
Provincial Government:	11,054	29,525	–	–	–	–	–	–	–
Disaster Recovery Grant	11,054	29,525	–						
Total capital expenditure of Transfers and Grants	43,168	69,171	47,722	30,118	29,318	29,318	29,358	30,753	32,445
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>	<b>113,397</b>	<b>100,250</b>	<b>185,312</b>	<b>177,812</b>	<b>177,437</b>	<b>177,437</b>	<b>191,869</b>	<b>197,163</b>	<b>218,376</b>



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**Table 3 MBRR SA 20 - Reconciliation between of transfers, grant receipts and unspent funds**

Description R thousand	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Operating transfers and grants:</b>									
National Government:									
Balance unspent at beginning of the year	5,782	—							
Current year receipts	64,477	132,514	141,109	119,315	119,315	119,315	152,758	156,917	175,884
Conditions met - transferred to revenue	<b>70,259</b>	<b>132,514</b>	<b>141,109</b>	<b>119,315</b>	<b>119,315</b>	<b>119,315</b>	<b>152,758</b>	<b>156,917</b>	<b>175,884</b>
Conditions still to be met - transferred to liabilities									
Provincial Government:									
Balance unspent at beginning of the year	654	—			870	870			
Current year receipts	5,557	9,495	6,141	8,597	8,597	8,597	9,753	9,493	10,047
Conditions met - transferred to revenue	<b>6,211</b>	<b>9,495</b>	<b>6,141</b>	<b>8,597</b>	<b>9,467</b>	<b>9,467</b>	<b>9,753</b>	<b>9,493</b>	<b>10,047</b>
Total operating transfers and grants revenue	<b>76,470</b>	<b>142,009</b>	<b>147,250</b>	<b>127,912</b>	<b>128,782</b>	<b>128,782</b>	<b>162,511</b>	<b>166,410</b>	<b>185,931</b>
Total operating transfers and grants - CTBM	—	—	—	—	—	—	—	—	—
<b>Capital transfers and grants:</b>									
National Government:									
Balance unspent at beginning of the year	42,349	35,870	31,161	29,418	29,418	29,418	29,358	30,753	32,445
Current year receipts	<b>42,349</b>	<b>35,870</b>	<b>31,161</b>	<b>29,418</b>	<b>29,418</b>	<b>29,418</b>	<b>29,358</b>	<b>30,753</b>	<b>32,445</b>
Conditions met - transferred to revenue									
Provincial Government:									
Balance unspent at beginning of the year	177				—	—			
Current year receipts	6,000	54,000	22,000		—	—			
Conditions met - transferred to revenue	<b>6,101</b>	<b>54,000</b>	<b>22,000</b>	—	—	—	—	—	—
Total capital transfers and grants revenue	<b>48,451</b>	<b>89,870</b>	<b>53,161</b>	<b>29,418</b>	<b>29,418</b>	<b>29,418</b>	<b>29,358</b>	<b>30,753</b>	<b>32,445</b>
Total capital transfers and grants - CTBM	76	—	—	—	—	—	—	—	—
TOTAL TRANSFERS AND GRANTS REVENUE	<b>124,921</b>	<b>231,879</b>	<b>200,411</b>	<b>157,330</b>	<b>158,200</b>	<b>158,200</b>	<b>191,869</b>	<b>197,163</b>	<b>218,376</b>
TOTAL TRANSFERS AND GRANTS - CTBM	76	—	—	—	—	—	—	—	—

**Table 4 MBRR SA21 - Transfers and grants made by the municipality**

Description R thousand	2016/17	2017/18	Current Year 2018/19			Pre-audit outcome	2019/20 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast		Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Cash Transfers to other municipalities</b>									
		—	587	587	587	—			
Total Cash Transfers To Other Organs Of State:	—	—	587	587	587	—	—	—	—
<b>Cash Transfers to Organisations</b>									
Insert description									
Various Organisations	5,225	5,650	3,759	3,759	3,759	1,355	5,201	6,575	6,876
Total Cash Transfers To Organisations	<b>5,225</b>	<b>5,650</b>	<b>3,759</b>	<b>3,759</b>	<b>3,759</b>	<b>1,355</b>	<b>5,201</b>	<b>6,575</b>	<b>6,876</b>
<b>Cash Transfers to Groups of Individuals</b>									
Total Cash Transfers To Groups Of Individuals:	—	—	—	—	—	—	—	—	—
TOTAL CASH TRANSFERS AND GRANTS	<b>5,225</b>	<b>5,650</b>	<b>4,346</b>	<b>4,346</b>	<b>4,346</b>	<b>1,355</b>	<b>5,201</b>	<b>6,575</b>	<b>6,876</b>
<b>Non-Cash Transfers to other municipalities</b>									
TOTAL NON-CASH TRANSFERS AND GRANTS	—	—	—	—	—	—	—	—	—
TOTAL TRANSFERS AND GRANTS	<b>5,225</b>	<b>5,650</b>	<b>4,346</b>	<b>4,346</b>	<b>4,346</b>	<b>1,355</b>	<b>5,201</b>	<b>6,575</b>	<b>6,876</b>



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#### 2.6.2 COUNCILLOR AND EMPLOYEE BENEFITS

**Table 5 - Supporting Table SA22 Summary councilor and staff benefit**

Summary of Employee and Councillor remuneration R thousand	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
	A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>									
Basic Salaries and Wages	11,622	9,855	9,855	12,448	12,448	12,448	11,971	12,809	13,706
Pension and UIF Contributions	-	-	-	-	-	-	-	-	-
Medical Aid Contributions	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	-	1,771	1,771	1,868	1,868	1,868	1,999	2,139	2,289
Cellphone Allowance	-	1,188	1,188	1,253	1,253	1,253	1,643	1,758	1,881
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	97	97	-	-	-	-	-	-
<b>Sub Total - Councillors</b>	<b>11,622</b>	<b>12,911</b>	<b>12,911</b>	<b>15,569</b>	<b>15,569</b>	<b>15,569</b>	<b>15,613</b>	<b>16,706</b>	<b>17,875</b>
% increase	11.1%	-	20.6%	-	-	-	0.3%	7.0%	7.0%
<b>Senior Managers of the Municipality</b>									
Basic Salaries and Wages	4,808	4,950	4,950	5,694	5,694	5,694	5,454	5,835	6,244
Pension and UIF Contributions	-	-	-	11	11	11	11	12	12
Motor Vehicle Allowance	191	-	-	357	357	357	204	218	234
Cellphone Allowance	57	233	233	57	57	57	55	59	63
Housing Allowances	-	-	-	-	-	-	-	-	-
Other benefits and allowances	-	16	16	58	58	58	1	1	1
Payments in lieu of leave	147	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>	<b>5,202</b>	<b>5,611</b>	<b>5,611</b>	<b>6,177</b>	<b>6,177</b>	<b>6,177</b>	<b>5,724</b>	<b>6,125</b>	<b>6,554</b>
% increase	7.9%	-	10.1%	-	-	-	(7.3%)	7.0%	7.0%
<b>Other Municipal Staff</b>									
Basic Salaries and Wages	39,319	46,511	67,711	81,058	76,058	76,058	77,139	81,553	77,714
Pension and UIF Contributions	7,244	8,291	15,590	11,059	11,059	11,059	10,833	11,591	12,403
Medical Aid Contributions	2,659	3,445	-	5,580	5,580	5,580	4,367	4,673	5,000
Overtime	2,183	2,619	2,618	3,375	3,375	3,375	7,057	7,551	8,080
Performance Bonus	-	-	-	-	-	-	5,238	5,605	5,998
Cellphone Allowance	126	172	501	485	485	485	163	175	187
Housing Allowances	114	165	330	368	368	368	277	296	317
Other benefits and allowances	6,615	6,867	1,914	3,678	3,678	3,678	2,332	2,496	2,670
Payments in lieu of leave	-	-	4,151	1,129	1,129	1,129	1,208	1,292	1,383
Long service awards	-	-	157	2,839	2,839	2,839	3,568	3,818	4,085
Post-retirement benefit obligations	-	-	345	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>	<b>58,260</b>	<b>68,070</b>	<b>93,317</b>	<b>109,571</b>	<b>104,571</b>	<b>104,571</b>	<b>112,183</b>	<b>119,050</b>	<b>117,835</b>
% increase	16.8%	37.1%	17.4%	(4.6%)	-	-	7.3%	6.1%	(1.0%)
<b>Total Parent Municipality</b>	<b>75,084</b>	<b>86,592</b>	<b>111,840</b>	<b>131,317</b>	<b>126,317</b>	<b>126,317</b>	<b>133,520</b>	<b>141,881</b>	<b>142,264</b>
		15.3%	29.2%	17.4%	(3.8%)	-	5.7%	6.3%	0.3%
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	<b>75,084</b>	<b>86,592</b>	<b>111,840</b>	<b>131,317</b>	<b>126,317</b>	<b>126,317</b>	<b>133,520</b>	<b>141,881</b>	<b>142,264</b>
% increase		15.3%	29.2%	17.4%	(3.8%)	-	5.7%	6.3%	0.3%
<b>TOTAL MANAGERS AND STAFF</b>	<b>63,462</b>	<b>73,681</b>	<b>98,929</b>	<b>115,747</b>	<b>110,747</b>	<b>110,747</b>	<b>117,907</b>	<b>125,175</b>	<b>124,389</b>



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#### 2.6.3 MONTHLY TARGETS OF REVENUE, EXPENDITURE AND CASHFLOW

**TABLE 6 MBRR SA25 - Budgeted monthly revenue and expenditure**

R thousand	Description	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
<b>Revenue By Source</b>																	
Property rates	8.159	8.159	8.159	8.159	8.159	8.159	8.159	8.159	8.159	8.159	8.159	8.159	97.912	101.829	105.903		
Service charges - refuse revenue	763	763	763	763	763	763	763	763	763	763	763	763	763	9 152	9 607	10 084	
Rental of facilities and equipment	462	462	462	462	462	462	462	462	462	462	462	462	462	5 542	5 771	5 993	
Interest earned - external investments	1.024	1.024	1.024	1.024	1.024	1.024	1.024	1.024	1.024	1.024	1.024	1.024	1.024	12 291	12 967	13 880	
Interest earned - outstanding debtors														185	185	194	
Fines, penalties and forfeits	204	204	204	204	204	204	204	204	204	204	204	204	204	2 445	4 465	4 502	
Licences and permits	813	813	813	813	813	813	813	813	813	813	813	813	813	9 762	10 250	10 783	
Transfers and subsidies	54.170						54.170				54.170			-	162.511	153.738	153.280
Other revenue	581	581	581	581	581	581	581	581	581	581	581	581	581	6 842	13 238	7 104	
Gains on disposal of PPE														-	-	-	
<b>Total Revenue (excluding capital transfers and cont</b>	<b>66,177</b>	<b>12,007</b>	<b>12,007</b>	<b>12,007</b>	<b>12,007</b>	<b>66,177</b>	<b>12,007</b>	<b>12,007</b>	<b>66,177</b>	<b>12,007</b>	<b>12,007</b>	<b>12,007</b>	<b>18,452</b>	<b>313,038</b>	<b>305,945</b>	<b>311,711</b>	
<b>Expenditure By Type</b>																	
Employee related costs	9 070	9 070	9 070	9 070	18 140	9 070	9 070	9 070	9 070	9 070	9 070	9 070	9 070	117 907	125 175	124 389	
Remuneration of councilors	1 301	1 301	1 301	1 301	1 301	1 301	1 301	1 301	1 301	1 301	1 301	1 301	1 301	15 613	16 706	17 875	
Debt impairment														1 740	1 740	1 835	
Depreciation & asset impairment														41 269	41 269	45 933	
Finance charges	51	51	51	51	51	51	51	51	51	51	51	51	51	610	643	679	
Other materials	520	520	520	520	520	520	520	520	520	520	520	520	520	6 244	7 089	7 590	
Contracted services	6 330	6 330	6 330	6 330	6 330	6 330	6 330	6 330	6 330	6 330	6 330	6 330	6 330	75 960	60 014	62 652	
Transfers and subsidies	433	433	433	433	433	433	433	433	433	433	433	433	433	5 201	6 575	6 876	
Other expenditure	4 041	4 041	4 041	4 041	4 041	4 041	4 041	4 041	4 041	4 041	4 041	4 041	4 041	48 494	52 398	55 182	
Loss on disposal of PPE														-	-	-	
<b>Total Expenditure</b>	<b>21,747</b>	<b>21,747</b>	<b>21,747</b>	<b>21,747</b>	<b>30,816</b>	<b>21,747</b>	<b>21,747</b>	<b>21,747</b>	<b>21,747</b>	<b>21,747</b>	<b>21,747</b>	<b>21,747</b>	<b>64,755</b>	<b>313,038</b>	<b>313,974</b>	<b>323,061</b>	
<b>Surplus/(Deficit)</b>	<b>44,430</b>	<b>(9,740)</b>	<b>(9,740)</b>	<b>(9,740)</b>	<b>(18,810)</b>	<b>44,430</b>	<b>(9,740)</b>	<b>(9,740)</b>	<b>44,430</b>	<b>(9,740)</b>	<b>(9,740)</b>	<b>(46,303)</b>	<b>(0)</b>	<b>(8,029)</b>	<b>(11,351)</b>		
Transfers and subsidies - capital (monetary allocations) (National/ Provincial and District)	9 717					9 717			9 717				208	29 358	30 753	32 445	
Transfers and subsidies - capital (monetary allocations) (National/ Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)													13 520	13 520	-	-	
Transfers and subsidies - capital (in-kind - all)													-	-	-	-	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>54,147</b>	<b>(9,740)</b>	<b>(9,740)</b>	<b>(9,740)</b>	<b>(18,810)</b>	<b>54,147</b>	<b>(9,740)</b>	<b>(9,740)</b>	<b>44,430</b>	<b>(23)</b>	<b>(9,740)</b>	<b>(32,575)</b>	<b>42,878</b>	<b>22,724</b>	<b>21,094</b>		
<b>Surplus/(Deficit)</b>	<b>54,147</b>	<b>(9,740)</b>	<b>(9,740)</b>	<b>(9,740)</b>	<b>(9,740)</b>	<b>54,147</b>	<b>(9,740)</b>	<b>(9,740)</b>	<b>44,430</b>	<b>(23)</b>	<b>(9,740)</b>	<b>(32,575)</b>	<b>42,878</b>	<b>22,724</b>	<b>21,094</b>		



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**TABLE 7 MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote)**

Description R thousand	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
<b>Revenue by Vote</b>																
Vote 1 - COUNCIL GENERAL	43 800				43 800				43 800				-	131 400	128 485	139 345
Vote 2 - STRATEGIC PLANNING AND DEVELOPMENT	2 139	161	161	161	161	161	161	161	161	161	161	161	3 913	1 802	1 894	
Vote 3 - COMMUNITY SERVICES	10 069	1 066	1 066	1 066	1 066	1 066	1 066	1 066	1 066	1 066	1 066	1 066	21 793	22 883	23 815	
Vote 4 - FINANCIAL SERVICES	12 489	9 489	9 489	9 489	9 489	9 489	9 489	9 489	9 489	9 489	9 489	9 489	23 009	130 388	123 735	128 812
Vote 5 - CORPORATE SERVICES	453	453	453	453	453	453	453	453	453	453	453	453	5 439	5 666	5 882	
Vote 6 - TECHNICAL SERVICES	16 129	903	903	903	903	16 129	903	903	16 129	903	903	903	7 372	62 983	54 136	44 402
<b>Total Revenue by Vote</b>	<b>85 079</b>	<b>12 072</b>	<b>12 072</b>	<b>12 072</b>	<b>55 872</b>	<b>27 298</b>	<b>12 072</b>	<b>12 072</b>	<b>71 098</b>	<b>12 072</b>	<b>12 072</b>	<b>32 061</b>	<b>355 916</b>	<b>336 698</b>	<b>344 155</b>	
<b>Expenditure by Vote to be appropriated</b>																
Vote 1 - COUNCIL GENERAL	3 067	3 067	3 067	3 067	3 498	3 067	3 067	3 067	3 067	3 067	3 067	3 067	37 239	38 356	40 396	
Vote 2 - STRATEGIC PLANNING AND DEVELOPMENT	1 261	1 261	1 261	1 261	1 823	1 261	1 261	1 261	1 261	1 261	1 261	1 261	15 695	17 228	18 111	
Vote 3 - COMMUNITY SERVICES	5 066	5 066	5 066	5 066	8 311	5 066	5 066	5 066	5 066	5 066	5 066	5 066	64 043	68 053	71 634	
Vote 4 - FINANCIAL SERVICES	4 491	4 491	4 491	4 491	6 323	4 491	4 491	4 491	4 491	4 491	4 491	4 491	55 719	57 260	60 384	
Vote 5 - CORPORATE SERVICES	2 671	2 671	2 671	2 671	3 814	2 671	2 671	2 671	2 671	2 671	2 671	2 671	33 195	31 320	36 754	
Vote 6 - TECHNICAL SERVICES	8 774	8 774	8 774	8 774	10 631	8 774	8 774	8 774	8 774	8 774	8 774	8 774	107 148	101 757	95 782	
<b>Total Expenditure by Vote</b>	<b>25 331</b>	<b>25 331</b>	<b>25 331</b>	<b>25 331</b>	<b>34 400</b>	<b>25 331</b>	<b>25 331</b>	<b>25 331</b>	<b>25 331</b>	<b>25 331</b>	<b>25 331</b>	<b>25 331</b>	<b>313 038</b>	<b>313 974</b>	<b>323 061</b>	
<b>Surplus/(Deficit) before assoc.</b>	<b>59 749</b>	<b>(13 258)</b>	<b>(13 258)</b>	<b>(13 258)</b>	<b>21 472</b>	<b>1 968</b>	<b>(13 258)</b>	<b>(13 258)</b>	<b>45 768</b>	<b>(13 258)</b>	<b>(13 258)</b>	<b>6 731</b>	<b>42 878</b>	<b>22 724</b>	<b>21 094</b>	
<b>Surplus/(Deficit)</b>	<b>59 749</b>	<b>(13 258)</b>	<b>(13 258)</b>	<b>(13 258)</b>	<b>21 472</b>	<b>1 968</b>	<b>(13 258)</b>	<b>(13 258)</b>	<b>45 768</b>	<b>(13 258)</b>	<b>(13 258)</b>	<b>6 731</b>	<b>42 878</b>	<b>22 724</b>	<b>21 094</b>	



## UMDONI MUNICIPALITY

### DRAFT BUDGET DOCUMENTATION FOR THE 2019/2020 BUDGET YEAR

**TABLE 8 MBRR SA27 - Budgeted monthly revenue and expenditure (functional classification)**

R thousand	Description	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Revenue - Functional</b>																	
<i>Governance and administration</i>	21,142	21,142	21,142	21,142	21,142	21,142	21,142	21,142	21,142	21,142	21,142	21,142	21,142	34,662	267,227	257,877	274,040
Executive and council	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	10,950	131,400	128,485	139,345
Finance and administration	10,192	10,192	10,192	10,192	10,192	10,192	10,192	10,192	10,192	10,192	10,192	10,192	10,192	23,712	135,827	129,392	134,694
Internal audit															-	-	-
<i>Community and public safety</i>	985	985	985	985	985	985	985	985	985	985	985	985	985	986	11,824	12,421	12,834
Community and social services	796	796	796	796	796	796	796	796	796	796	796	796	796	796	9,560	10,028	10,352
Sport and recreation	86	86	86	86	86	86	86	86	86	86	86	86	86	86	1,027	1,079	1,037
Public safety	23	23	23	23	23	23	23	23	23	23	23	23	23	24	281	295	310
Housing	80	80	80	80	80	80	80	80	80	80	80	80	80	81	965	1,019	1,075
Health															-	-	-
<i>Economic and environmental services</i>	5,044	5,044	5,044	5,044	5,044	5,044	5,044	5,044	5,044	5,044	5,044	5,044	5,044	11,513	66,994	56,036	46,399
Planning and development	326	326	326	326	326	326	326	326	326	326	326	326	326	326	3,913	1,802	1,699
Road transport	4,718	4,718	4,718	4,718	4,718	4,718	4,718	4,718	4,718	4,718	4,718	4,718	4,718	11,187	63,081	54,234	44,500
Environmental protection															-	-	-
<i>Trading services</i>	823	823	823	823	823	823	823	823	823	823	823	823	823	824	9,871	10,365	10,883
Energy sources															-	-	-
Water management															-	-	-
Waste water management															1	1	1
Waste management															9,870	10,364	10,882
Other															-	-	-
<b>Total Revenue - Functional</b>	27,994	27,994	27,994	27,994	27,994	27,994	27,994	27,994	27,994	27,994	27,994	27,994	27,994	47,985	355,916	336,698	344,155
<b>Expenditure - Functional</b>																	
<i>Governance and administration</i>	10,876	10,876	10,876	10,876	10,876	10,876	10,876	10,876	10,876	10,876	10,876	10,876	10,876	10,876	130,515	132,468	143,274
Executive and council	2,798	2,798	2,798	2,798	2,798	2,798	2,798	2,798	2,798	2,798	2,798	2,798	2,798	2,798	33,573	34,517	36,373
Finance and administration	7,939	7,939	7,939	7,939	7,939	7,939	7,939	7,939	7,939	7,939	7,939	7,939	7,939	7,940	95,271	96,208	105,079
Internal audit	139	139	139	139	139	139	139	139	139	139	139	139	139	139	1,671	1,743	1,823
<i>Community and public safety</i>	3,856	3,856	3,856	3,856	3,856	3,856	3,856	3,856	3,856	3,856	3,856	3,856	3,856	3,856	46,277	48,389	50,304
Community and social services	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	1,134	13,610	14,521	15,334
Sport and recreation	2,088	2,088	2,088	2,088	2,088	2,088	2,088	2,088	2,088	2,088	2,088	2,088	2,088	2,088	25,057	25,843	26,516
Public safety	370	370	370	370	370	370	370	370	370	370	370	370	370	370	4,445	4,687	4,932
Housing	251	251	251	251	251	251	251	251	251	251	251	251	251	251	3,015	3,181	3,356
Health	13	13	13	13	13	13	13	13	13	13	13	13	13	13	150	158	166
<i>Economic and environmental services</i>	9,931	9,931	9,931	9,931	9,931	9,931	9,931	9,931	9,931	9,931	9,931	9,931	9,931	9,931	119,175	111,797	108,017
Planning and development	1,308	1,308	1,308	1,308	1,308	1,308	1,308	1,308	1,308	1,308	1,308	1,308	1,308	1,308	15,695	17,228	18,111
Road transport	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,623	8,624	103,460	94,568	89,907
Environmental protection															-	-	-
<i>Trading services</i>	1,423	1,423	1,423	1,423	1,423	1,423	1,423	1,423	1,423	1,423	1,423	1,423	1,423	1,422	17,072	21,320	21,465
Energy sources	166	166	166	166	166	166	166	166	166	166	166	166	166	166	1,996	2,096	2,200
Water management															-	-	-
Waste water management															-	-	-
Waste management	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	15,076	19,225	19,265
Other															-	-	-
<b>Total Expenditure - Functional</b>	26,087	26,087	26,087	26,087	26,087	26,087	26,087	26,087	26,087	26,087	26,087	26,087	26,087	26,086	313,038	313,974	323,051
<b>Surplus/(Deficit) before assoc.</b>	1,907	1,907	1,907	1,907	1,907	1,907	1,907	1,907	1,907	1,907	1,907	1,907	1,907	21,899	42,878	22,724	21,094
Share of surplus/ (deficit) of associate															-	-	-
<b>Surplus/(Deficit)</b>	1	1,907	1,907	1,907	1,907	1,907	1,907	1,907	1,907	1,907	1,907	1,907	1,907	21,899	42,878	22,724	21,094



## UMDONI MUNICIPALITY

### DRAFT BUDGET DOCUMENTATION FOR THE 2019/2020 BUDGET YEAR

**TABLE 9 MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)**

Description R thousand	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Multi-year expenditure to be appropriated</b>	1													-	-	-
Vote 1 - COUNCIL GENERAL														-	-	-
Vote 2 - STRATEGIC PLANNING AND DEVELOPMENT														-	-	-
Vote 3 - COMMUNITY SERVICES														-	-	-
Vote 4 - FINANCIAL SERVICES														-	-	-
Vote 5 - CORPORATE SERVICES														-	-	-
Vote 6 - TECHNICAL SERVICES														-	-	-
Vote 7 - [NAME OF VOTE 7]														-	-	-
Vote 8 - [NAME OF VOTE 8]														-	-	-
Vote 9 - [NAME OF VOTE 9]														-	-	-
Vote 10 - [NAME OF VOTE 10]														-	-	-
Vote 11 - [NAME OF VOTE 11]														-	-	-
Vote 12 - [NAME OF VOTE 12]														-	-	-
Vote 13 - [NAME OF VOTE 13]														-	-	-
Vote 14 - [NAME OF VOTE 14]														-	-	-
Vote 15 - [NAME OF VOTE 15]														-	-	-
<b>Capital multi-year expenditure sub-total</b>	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be appropriated</b>																
Vote 1 - COUNCIL GENERAL		202	202	202	202	202	202	202	202	202	202	202	202	2 421	25	-
Vote 2 - STRATEGIC PLANNING AND DEVELOPMENT		100	100	100	100	100	100	100	100	100	100	100	100	1 200	-	-
Vote 3 - COMMUNITY SERVICES		17	17	17	17	17	17	17	17	17	17	17	17	-	-	-
Vote 4 - FINANCIAL SERVICES		29	29	29	29	29	29	29	29	29	29	29	29	208	-	-
Vote 5 - CORPORATE SERVICES		3 225	3 225	3 225	3 225	3 225	3 225	3 225	3 225	3 225	3 225	3 225	3 225	350	-	-
Vote 6 - TECHNICAL SERVICES														38 699	20 124	20 629
Vote 7 - [NAME OF VOTE 7]														-	-	-
Vote 8 - [NAME OF VOTE 8]														-	-	-
Vote 9 - [NAME OF VOTE 9]														-	-	-
Vote 10 - [NAME OF VOTE 10]														-	-	-
Vote 11 - [NAME OF VOTE 11]														-	-	-
Vote 12 - [NAME OF VOTE 12]														-	-	-
Vote 13 - [NAME OF VOTE 13]														-	-	-
Vote 14 - [NAME OF VOTE 14]														-	-	-
Vote 15 - [NAME OF VOTE 15]														-	-	-
<b>Capital single year expenditure sub-total</b>	2	3 573	3 573	3 573	3 573	3 573	3 573	3 573	3 573	3 573	3 573	3 573	3 573	42 878	20 149	20 929
<b>Total Capital Expenditure</b>	2	3 573	3 573	3 573	3 573	3 573	3 573	3 573	3 573	3 573	3 573	3 573	3 573	42 878	20 149	20 929

**TABLE 10 MBRR SA29 - Budgeted monthly capital expenditure (functional classification)**

KZN212 Umdoni - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description R thousand	Ref	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
<b>Capital Expenditure - Functional</b>	1																
<i>Governance and administration</i>		197	197	197	197	197	197	197	197	197	197	197	197	2 358	25	-	
Executive and council		112	112	112	112	112	112	112	112	112	112	112	112	1 346	25	-	
Finance and administration		67	67	67	67	67	67	67	67	67	67	67	67	608	-	-	
Internal audit		17	17	17	17	17	17	17	17	17	17	17	17	204	-	-	
<i>Community and public safety</i>		1 263	1 263	1 263	1 263	1 263	1 263	1 263	1 263	1 263	1 263	1 263	1 263	15 156	15 116	15 721	
Community and social services		607	607	607	607	607	607	607	607	607	607	607	607	7 280	7 571	-	
Sport and recreation		656	656	656	656	656	656	656	656	656	656	656	656	7 876	7 545	-	
Public safety														-	-	-	
Housing														-	-	-	
Health														-	-	-	
<i>Economic and environmental services</i>		2 114	2 114	2 114	2 114	2 114	2 114	2 114	2 114	2 114	2 114	2 114	2 114	25 364	5 008	5 208	
Planning and development		100	100	100	100	100	100	100	100	100	100	100	100	1 200	5 008	5 208	
Road transport		2 014	2 014	2 014	2 014	2 014	2 014	2 014	2 014	2 014	2 014	2 014	2 014	24 164	-	-	
Environmental protection														-	-	-	
<i>Trading services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Energy sources														-	-	-	
Water management														-	-	-	
Waste water management														-	-	-	
Waste management														-	-	-	
<i>Other</i>														-	-	-	
<b>Total Capital Expenditure - Functional</b>	2	3 573	3 573	3 573	3 573	3 573	3 573	3 573	3 573	3 573	3 573	3 573	3 573	42 878	20 149	20 929	
<b>Funded by:</b>																	
National Government		7 119												8 000	29 358	20 124	
Provincial Government														-	-	-	
District Municipality														-	-	-	
Other transfers and grants														-	-	-	
<b>Transfers recognised - capital</b>		7 119	-	-	-	-	-	-	-	-	-	-	-	8 000	29 358	20 124	
<b>Borrowing</b>														-	-	-	
<b>Internally generated funds</b>		1 127	1 127	1 127	1 127	1 127	1 127	1 127	1 127	1 127	1 127	1 127	1 127	13 520	25	-	
<b>Total Capital Funding</b>		8 246	1 127	1 127	1 127	1 127	1 127	1 127	1 127	1 127	1 127	1 127	1 127	9 127	42 878	20 149	20 929



## UMDONI MUNICIPALITY

### DRAFT BUDGET DOCUMENTATION FOR THE 2019/2020 BUDGET YEAR

**TABLE 11 MBRR SA30 - Budgeted monthly cash flow**

MONTHLY CASH FLOWS R thousand	Budget Year 2019/20												Medium Term Revenue and Expenditure Framework			
	July	August	Sept	October	November	December	January	February	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
<b>Cash Receipts By Source</b>													1	59 883	61 577	
Property rates	4 142	7 264	16 629	11 265	7 456	6 467	6 314	8 160	8 166	7 675	6 996	4 232	94 765	96 446	97 094	
Service charges - electricity revenue													-			
Service charges - water revenue													-			
Service charges - sanitation revenue													-			
Service charges - refuse revenue	693	682	682	682	682	682	682	682	682	682	682	682	8 186	8 626	8 694	
Rental of facilities and equipment	462	462	462	462	462	462	462	462	462	462	462	462	5 542	5 542	5 542	
Interestearned - external investments	1 024	1 024	1 024	1 024	1 024	1 024	1 024	1 024	1 024	1 024	1 024	1 024	12 291	12 291	12 291	
Interestearned - outstanding debtors	15	15	15	15	15	15	15	15	15	15	15	15	185	185	185	
Dividends received													-			
Fines, penalties and forfeits	204	204	204	204	204	204	204	204	204	204	204	203	2 445	2 445	2 445	
Licences and permits	814	814	814	814	814	814	814	814	814	814	814	813	9 762	9 762	9 762	
Agency services													-			
Transfer receipts - operational	54 170	-	-	54 170	-	-	-	-	54 170	-	-	24 101	185 612	162 511	162 511	
Other revenue	581	581	581	581	581	581	581	581	581	581	581	582	6 977	6 977	6 977	
<b>Cash Receipts by Source</b>	<b>62 094</b>	<b>11 046</b>	<b>20 411</b>	<b>69 217</b>	<b>11 238</b>	<b>10 250</b>	<b>10 096</b>	<b>11 942</b>	<b>66 119</b>	<b>11 457</b>	<b>10 779</b>	<b>32 116</b>	<b>328 766</b>	<b>308 224</b>	<b>314 084</b>	
<b>Other Cash Flows by Source</b>													(0)	29 150	30 753	32 445
Transfers and subsidies - capital (monetary allocations) (National / Provincial / Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind all)													-			
Proceeds on disposal of PPE													-			
Short term loans													-			
Borrowing long term/refinancing													-			
Increase (decrease) in consumer deposits													-			
Decrease (increase) in non-current debtors													-			
Decrease (increase) other non-current receivables													-			
Decrease (increase) in non-current investments													-			
<b>Total Cash Receipts by Source</b>	<b>71 811</b>	<b>11 046</b>	<b>20 411</b>	<b>69 217</b>	<b>11 238</b>	<b>10 250</b>	<b>19 813</b>	<b>11 942</b>	<b>75 836</b>	<b>11 457</b>	<b>10 779</b>	<b>32 116</b>	<b>355 916</b>	<b>338 977</b>	<b>346 528</b>	
<b>Cash Payments by Type</b>													113 216	112 963	112 706	
Employee related costs	9 435	9 435	9 435	9 435	9 435	9 435	9 435	9 435	9 435	9 435	9 435	9 435	1 301	1 301	1 301	
Remuneration of councilors	1 301	1 301	1 301	1 301	1 301	1 301	1 301	1 301	1 301	1 301	1 301	1 301	15 613	15 613	15 613	
Finance charges	51	51	51	51	51	51	51	51	51	51	51	51	610	610	610	
Bulk purchases - Electricity													-			
Bulk purchases - Water & Sewer													-			
Other materials	520	520	520	520	520	520	520	520	520	520	520	521	6 244	6 244	6 244	
Contracted services	6 330	6 330	6 330	6 330	6 330	6 330	6 330	6 330	6 330	6 330	6 330	6 330	75 900	75 900	75 900	
Transfers and grants - other municipalities													-			
Transfers and grants - other	433	433	433	433	433	433	433	433	433	433	433	434	5 201	5 201	5 201	
Other expenditure	3 765	3 765	3 765	3 765	3 765	3 765	3 765	3 765	3 765	3 765	3 765	3 765	45 180	44 988	44 988	
<b>Cash Payments by Type</b>	<b>21 835</b>	<b>21 835</b>	<b>21 835</b>	<b>21 835</b>	<b>21 835</b>	<b>21 835</b>	<b>21 835</b>	<b>21 835</b>	<b>21 835</b>	<b>21 835</b>	<b>21 835</b>	<b>21 836</b>	<b>262 025</b>	<b>261 589</b>	<b>261 130</b>	
<b>Other Cash Flows/Payments by Type</b>													3 573	42 878	20 149	20 979
Capital assets	3 573	3 573	3 573	3 573	3 573	3 573	3 573	3 573	3 573	3 573	3 573	3 573	2 033	2 033	2 033	
Repayment of borrowing	169	169	169	169	169	169	169	169	169	169	169	169	169	169	169	
Other Cash Flows/Payments													-			
<b>Total Cash Payments by Type</b>	<b>25 578</b>	<b>25 578</b>	<b>25 578</b>	<b>25 578</b>	<b>25 578</b>	<b>25 578</b>	<b>25 578</b>	<b>25 578</b>	<b>25 578</b>	<b>25 578</b>	<b>25 578</b>	<b>25 579</b>	<b>306 936</b>	<b>281 739</b>	<b>282 059</b>	
<b>NET INCREASE(DECREASE) IN CASH HELD</b>	<b>46 233</b>	<b>(14 532)</b>	<b>(5 167)</b>	<b>43 639</b>	<b>(14 340)</b>	<b>(15 328)</b>	<b>(5 765)</b>	<b>(13 635)</b>	<b>50 258</b>	<b>(14 121)</b>	<b>(14 799)</b>	<b>6 537</b>	<b>48 980</b>	<b>57 239</b>	<b>64 469</b>	
Cash/cash equivalents at the month/year begin	103 300	149 533	135 001	129 834	173 473	159 134	143 805	138 040	124 405	174 662	160 542	145 743	103 300	152 280	209 516	
Cash/cash equivalents at the month/year end	149 533	135 001	129 834	173 473	159 134	143 805	138 040	124 405	174 662	160 542	145 743	152 280	209 518	273 988		

## 2.7 ANNUAL BUDGET AND SDBIP's – Internal Departments

**TABLE 12 MBRR SA4- Reconciliation of IDP strategic objectives and budget (revenue)**



## UMDONI MUNICIPALITY

### DRAFT BUDGET DOCUMENTATION FOR THE 2019/2020 BUDGET YEAR

Strategic Objective	Goal	Goal Code	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand												
Improve rural development and infrastructure for all our communities. To enhance trade and investment facilitation in the rural areas. To Facilitate an integrated approach to planning for both urban and rural communities. To inspire pride in local communities by promoting sustainable economic growth.	Overcoming the spatial divide that exists between urban and rural communities			64,250	62,756	76,151	81,174	81,174	81,174	96,772	43,305	56,789
To protect and continually improve the environment and ensure the preservation of our environmental assets.	Promote a sustainable environment			9,253	9,037	7,383	7,870	7,870	7,870	5,410	7,521	8,503
Improve, expand and maintain existing infrastructure. To ensure that all people have access to safe waste disposal. To ensure that the existing housing backlogs are eliminated. To ensure that the existing housing backlogs are eliminated. To ensure that all communities have access to energy sources. To ensure effective facilitation of water and sanitation services to all our communities.	Improve access to basic services by all communities			8,410	8,214	9,072	9,670	9,670	9,670	15,769	19,877	24,981
To create a participative and enabling environment in economic activities	Vibrant economic development and quality services			5,800	5,665	6,227	6,638	6,638	6,638	24,357	28,977	31,124
To promote mass participation in sports. To promote human rights and social upliftment of vulnerable groups	Healthy and vibrant society											
To ensure transparency and accessible institution. To enhance organizational development in-line with community needs. To ensure a capacitated staff complement.	Responsive and capacitated local government			42,603	41,612	52,960	56,453	56,453	56,453	77,655	89,004	91,765
To have an effective complaints management system. To implement Communication Strategy. To promote Ward Committee participation. To ensure Functionality of Ward Committees	Improved Customer Satisfaction Levels			5,691	5,559	8,751	9,328	9,328	9,328	19,728	24,568	26,761
To ensure financial sustainability	Improved & new revenue streams			4,550	4,444	4,551	4,851	4,851	4,851	116,236	123,446	61,832
To Reduce employee related costs by 2014 to an acceptable level. To create an enabling environment by enhancing sustainable LED	Decrease staff related costs											
<b>Allocations to other priorities</b>		2		79,782	364,130	198,217	191,696					
<b>Total Revenue (excluding capital transfers and contributions)</b>		1		220,339	501,418	363,312	367,681	175,985	175,985	355,927	336,698	344,155

**TABLE 13 MBRR SA5- Reconciliation of IDP strategic objectives and budget (operating expenditure)**



## UMDONI MUNICIPALITY

### DRAFT BUDGET DOCUMENTATION FOR THE 2019/2020 BUDGET YEAR

Strategic Objective	Goal	Goal Code	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22	
R thousand													
Improve rural development and infrastructure for all our communities. To enhance trade and investment facilitation in the rural areas. To facilitate an integrated approach to planning for both urban and rural communities. To inspire pride in local communities by promoting sustainable economic growth.	Overcoming the spatial divide that exists between urban and rural communities.			64,250	62,756	76,151	81,174	81,174	81,174	96,772	43,306	56,789	
To protect and continually improve the environment and ensure the preservation of our environmental assets.	Promote a sustainable environment.			9,253	9,037	7,383	7,870	7,870	7,870	5,410	7,521	8,503	
Improve, expand and maintain existing infrastructure. To ensure that all people have access to safe waste disposal. To ensure that the existing housing backlogs are eliminated. To ensure that the existing housing backlogs are eliminated. To ensure that all communities have access to energy sources. To ensure effective facilitation of water and sanitation services to all our communities.	Improve access to basic services by all communities			8,410	8,214	9,072	9,670	9,670	9,670	15,769	19,877	24,981	
To create a participative and enabling environment in economic activities.	Vibrant economic development and quality services			5,800	5,665	6,227	6,638	6,638	6,638	24,357	28,977	31,124	
To promote mass participation in sports. To promote human rights and social upliftment of vulnerable groups.	Healthy and vibrant society												
To ensure transparency and accessible institution. To enhance organizational development in-line with community needs. To ensure a capacitated staff complement.	Responsive and capacitated local government			42,603	41,612	52,960	56,453	56,453	56,453	77,655	89,004	91,765	
To have an effective complaints management system. To implement Communication Strategy. To promote Ward Committee participation. To ensure functionality of Ward Committees.	Improved Customer Satisfaction Levels			5,691	5,559	8,751	9,328	9,328	9,328	19,728	24,568	28,781	
To ensure financial sustainability	Improved & new revenue streams			4,550	4,444	4,551	4,851	4,851	4,851	116,236	123,446	131,842	
To Reduce employee related costs by 2014 to an acceptable level. To create an enabling environment by enhancing sustainable LED	Decrease staff related costs												
<b>Allocations to other priorities</b>				<b>2</b>	<b>79,782</b>	<b>364,130</b>	<b>198,217</b>	<b>191,696</b>	<b></b>	<b></b>	<b></b>	<b></b>	
<b>Total Revenue (excluding capital transfers and contributions)</b>				<b>1</b>	<b>220,339</b>	<b>501,418</b>	<b>363,312</b>	<b>367,681</b>	<b>175,985</b>	<b>175,985</b>	<b>355,927</b>	<b>336,698</b>	<b>344,155</b>



## UMDONI MUNICIPALITY

### DRAFT BUDGET DOCUMENTATION FOR THE 2019/2020 BUDGET YEAR

**TABLE 14 MBRR SA6- Reconciliation of IDP strategic objectives and budget (Capital expenditure)**

KZN212 Umdoni - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective R thousand	Goal	Goal Code Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
Good Governance and Public Participation	To effective and Efficient internal and external communication	A	23	3,005							
Local Economic Development	To Promote economic development in order to reduce poverty , inequality.	E	175	602	39	2,000	2,000	2,000	-	2,205	-
Cross Cutting Interventions	To facilitate an intergrated approach towards planning for urban and rural communities	F	11		11	20	20	20	21	22	
Cross Cutting Interventions	To monitor and manage proposed buildings under construction	G			18				80		
Basic Service Delivery and Infrastructure	To ensure provision, upgrading, and maintenance of infrastructure and service that	H	14,928	53,497	13,878	72,050	66,232	66,232	50,173	39,558	36,500
Basic Service Delivery and Infrastructure	To ensure that the housing backlog is eliminated	I	10,688								
Financial Viability and management	To ensure Financial Sustainability and sound financial principles	J	84	27	540	200	200	200	210	222	234
Municipal Transformation and organisational development	to improve HR policy framework that is in line with SALGA best practice and	K	20		79		5	5			
Municipal Transformation and organisational development	to establish an efficient and effective ICT environment and infrastructure systems that will	L	441	533	3,655	-	6,989	6,989	-	-	
		M									
		N									
		O									
		P									
Allocations to other priorities		3									
Total Capital Expenditure		1	26,372	57,665	18,220	74,270	75,446	75,446	50,485	42,008	36,734



## UMDONI MUNICIPALITY

### DRAFT BUDGET DOCUMENTATION FOR THE 2019/2020 BUDGET YEAR

#### 2.8 CAPITAL EXPENDITURE DETAILS

**TABLE 15-MBRR- TABLE A9 ASSET MANAGEMENT**

KZN212 Umdoni - Table A9 Asset Management

R thousand	Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>CAPITAL EXPENDITURE</b>											
	<b>Total New Assets</b>	1	50 239	18 220	56 648	15 767	19 871	19 871	42 878	20 149	20 929
	Roads Infrastructure		44 411	—	43 845	1 100	1 100	1 100	14 615	5 008	5 208
	Storm water Infrastructure		—	—	—	—	—	—	—	—	—
	Electrical Infrastructure		—	—	—	250	250	250	—	—	—
	Water Supply Infrastructure		—	—	—	30	30	30	—	—	—
	Sanitation Infrastructure		—	—	—	—	—	—	—	—	—
	Solid Waste Infrastructure		—	—	—	—	—	—	—	—	—
	Rail Infrastructure		—	—	—	—	—	—	—	—	—
	Coastal Infrastructure		—	—	—	—	—	—	—	—	—
	Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—
	<b>Infrastructure</b>		44 411	—	43 845	1 380	1 380	1 380	14 615	5 008	5 208
	Community Facilities		351	—	11 406	4 450	8 354	8 354	8 255	7 545	7 847
	Sport and Recreation Facilities		—	—	—	169	169	169	7 280	7 571	7 874
	<b>Community Assets</b>		351	—	11 406	4 619	8 523	8 523	15 535	15 116	15 721
	<b>Heritage Assets</b>		—	—	—	—	—	—	—	—	—
	Revenue Generating		—	—	—	—	—	—	—	—	—
	Non-revenue Generating		—	—	—	—	—	—	—	—	—
	<b>Investment properties</b>		—	—	—	—	—	—	—	—	—
	Operational Buildings		5 477	11 482	—	470	470	470	—	—	—
	Housing		—	—	—	—	—	—	—	—	—
	<b>Other Assets</b>		5 477	11 482	—	470	470	470	—	—	—
	<b>Biological or Cultivated Assets</b>		—	—	—	—	—	—	—	—	—
	Servitudes		—	—	—	—	—	—	—	—	—
	Licences and Rights		—	—	862	—	—	—	—	—	—
	<b>Intangible Assets</b>		—	—	862	—	—	—	—	—	—
	Computer Equipment		—	—	—	54	254	254	999	25	—
	Furniture and Office Equipment		—	2 186	—	1 483	1 483	1 483	163	—	—
	Machinery and Equipment		—	1 073	—	3 857	3 857	3 857	6 359	—	—
	Transport Assets		—	3 478	535	3 903	3 903	3 903	5 207	—	—
	Land		—	—	—	—	—	—	—	—	—
	Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—
	<b>Total Renewal of Existing Assets</b>	2	7 425	52 511	—	34 118	34 118	34 118	—	—	—
	Roads Infrastructure		7 425	52 511	—	18 918	18 918	18 918	—	—	—
	Storm water Infrastructure		—	—	—	—	—	—	—	—	—
	Electrical Infrastructure		—	—	—	—	—	—	—	—	—
	Water Supply Infrastructure		—	—	—	—	—	—	—	—	—
	Sanitation Infrastructure		—	—	—	—	—	—	—	—	—
	Solid Waste Infrastructure		—	—	—	—	—	—	—	—	—
	Rail Infrastructure		—	—	—	—	—	—	—	—	—
	Coastal Infrastructure		—	—	—	—	—	—	—	—	—
	Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—
	<b>Infrastructure</b>		7 425	52 511	—	18 918	18 918	18 918	—	—	—
	Community Facilities		—	—	—	9 600	9 600	9 600	—	—	—
	Sport and Recreation Facilities		—	—	5 600	5 600	5 600	5 600	—	—	—
	<b>Community Assets</b>		—	—	—	15 200	15 200	15 200	—	—	—
	<b>Heritage Assets</b>		—	—	—	—	—	—	—	—	—
	Revenue Generating		—	—	—	—	—	—	—	—	—
	Non-revenue Generating		—	—	—	—	—	—	—	—	—
	<b>Investment properties</b>		—	—	—	—	—	—	—	—	—
	Operational Buildings		—	—	—	—	—	—	—	—	—
	Housing		—	—	—	—	—	—	—	—	—
	<b>Other Assets</b>		—	—	—	—	—	—	—	—	—
	<b>Biological or Cultivated Assets</b>		—	—	—	—	—	—	—	—	—
	Servitudes		—	—	—	—	—	—	—	—	—
	Licences and Rights		—	—	—	—	—	—	—	—	—
	<b>Intangible Assets</b>		—	—	—	—	—	—	—	—	—
	Computer Equipment		—	—	—	—	—	—	—	—	—
	Furniture and Office Equipment		—	—	—	—	—	—	—	—	—
	Machinery and Equipment		—	—	—	—	—	—	—	—	—
	Transport Assets		—	—	—	—	—	—	—	—	—
	Land		—	—	—	—	—	—	—	—	—
	Zoo's, Marine and Non-biological Animals		—	—	—	—	—	—	—	—	—



## UMDONI MUNICIPALITY

### DRAFT BUDGET DOCUMENTATION FOR THE 2019/2020 BUDGET YEAR

<b>Total Upgrading of Existing Assets</b>	6	-	-	-	600	600	600	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	550	550	550	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	550	550	550	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	50	50	50	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	50	50	50	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	4	57 665	70 731	56 648	50 485	54 589	54 589	42 878	20 149	20 929
Roads Infrastructure		51 836	52 511	43 845	20 018	20 018	20 018	14 615	5 008	5 208
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	250	250	250	-	-	-
Water Supply Infrastructure		-	-	-	30	30	30	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		51 836	52 511	43 845	20 298	20 298	20 298	14 615	5 008	5 208
Community Facilities		351	-	11 406	14 600	18 504	18 504	8 255	7 545	7 847
Sport and Recreation Facilities		-	-	-	5 769	5 769	5 769	7 280	7 571	7 874
Community Assets		351	-	11 406	20 369	24 273	24 273	15 535	15 116	15 721
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		5 477	11 482	-	520	520	520	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		5 477	11 482	-	520	520	520	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	862	-	-	-	-	-	-
Intangible Assets		-	-	862	-	-	-	-	-	-
Computer Equipment		-	-	-	54	254	254	999	25	-
Furniture and Office Equipment		-	2 186	-	1 483	1 483	1 483	163	-	-
Machinery and Equipment		-	1 073	-	3 857	3 857	3 857	6 359	-	-
Transport Assets		-	3 478	535	3 903	3 903	3 903	5 207	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>		57 665	70 731	56 648	50 485	54 589	54 589	42 878	20 149	20 929



## UMDONI MUNICIPALITY

### DRAFT BUDGET DOCUMENTATION FOR THE 2019/2020 BUDGET YEAR

ASSET REGISTER SUMMARY - PPE (WDV)		5	544 682	738 542	754 652	785 430	787 359	787 359	788 969	765 564	740 575
Roads Infrastructure			338 449	412 207	437 440	434 272	435 084	435 084	428 399	410 939	392 338
Storm water Infrastructure			779	—	—	1 300	1 500	1 500	1 199	868	553
Electrical Infrastructure			—	730	—	959	959	959	908	855	799
Water Supply Infrastructure			—	—	—	—	—	—	—	—	—
Sanitation Infrastructure			—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure			13 516	6 441	6 155	5 900	5 900	5 900	5 900	5 900	5 900
Rail Infrastructure			—	—	—	900	900	900	900	900	900
Coastal Infrastructure			—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure			—	—	—	—	—	—	—	—	—
Infrastructure			352 743	419 379	443 595	443 330	444 342	444 342	437 306	419 461	400 489
Community Assets			92 094	212 003	222 706	29 684	29 671	29 671	45 046	59 995	75 540
Heritage Assets			261	261	261	261	261	261	261	261	261
Investment properties			25 663	26 487	25 897	75 977	75 977	75 977	62 870	49 038	34 514
Other Assets			73 869	79 426	60 723	216 169	216 169	216 169	216 137	216 104	216 068
Biological or Cultivated Assets			—	—	—	—	—	—	—	—	—
Intangible Assets			53	987	1 470	4 739	4 739	4 739	4 218	3 671	3 097
Computer Equipment			—	—	—	1 150	1 150	1 150	938	218	10
Furniture and Office Equipment			—	—	—	4 781	4 781	4 781	3 859	2 720	1 525
Machinery and Equipment			—	—	—	2 296	3 226	3 226	8 482	6 798	4 455
Transport Assets			—	—	—	7 025	7 025	7 025	9 833	7 279	4 598
Land			—	—	—	18	18	18	18	18	18
Zoo's, Marine and Non-biological Animals			—	—	—	—	—	—	—	—	—
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		5	544 682	738 542	754 652	785 430	787 359	787 359	788 969	765 564	740 575
EXPENDITURE OTHER ITEMS			40 307	56 613	80 137	55 475	55 475	55 475	64 124	58 206	70 047
Depreciation		7	30 452	36 171	40 087	39 000	39 000	39 000	41 269	43 538	45 933
Repairs and Maintenance by Asset Class		3	9 855	20 442	40 050	16 475	16 475	16 475	22 855	14 668	24 114
Roads Infrastructure			9 855	20 442	29 549	—	—	—	14 045	6 097	13 652
Storm water Infrastructure			—	—	959	—	—	—	—	—	—
Electrical Infrastructure			—	—	—	—	—	—	—	—	—
Water Supply Infrastructure			—	—	—	—	—	—	—	—	—
Sanitation Infrastructure			—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure			—	—	6 300	1 000	1 000	1 000	—	—	—
Rail Infrastructure			—	—	1 552	6 500	6 500	6 500	—	—	—
Coastal Infrastructure			—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure			—	—	—	—	—	—	—	—	—
Infrastructure			9 855	20 442	38 360	7 500	7 500	7 500	14 045	6 097	13 652
Community Facilities			—	—	—	4 005	4 005	4 005	—	—	—
Sport and Recreation Facilities			—	—	1 690	1 637	1 637	1 637	—	—	—
Community Assets			—	—	1 690	5 642	5 642	5 642	—	—	—
Heritage Assets			—	—	—	—	—	—	—	—	—
Revenue Generating			—	—	—	—	—	—	—	—	—
Non-revenue Generating			—	—	—	—	—	—	—	—	—
Investment properties			—	—	—	—	—	—	—	—	—
Operational Buildings			—	—	—	2 551	2 551	2 551	2 961	3 118	3 285
Housing			—	—	—	199	199	199	306	323	340
Other Assets			—	—	—	2 750	2 750	2 750	3 266	3 441	3 625
Biological or Cultivated Assets			—	—	—	—	—	—	—	—	—
Servitudes			—	—	—	—	—	—	—	—	—
Licences and Rights			—	—	—	11	11	11	33	35	36
Intangible Assets			—	—	—	11	11	11	33	35	36
Computer Equipment			—	—	—	—	—	—	—	—	—
Furniture and Office Equipment			—	—	—	—	—	—	—	—	—
Machinery and Equipment			—	—	—	538	538	538	5 373	4 942	6 639
Transport Assets			—	—	—	35	35	35	138	153	161
Land			—	—	—	—	—	—	—	—	—
Zoo's, Marine and Non-biological Animals			—	—	—	—	—	—	—	—	—
TOTAL EXPENDITURE OTHER ITEMS			40 307	56 613	80 137	55 475	55 475	55 475	64 124	58 206	70 047
Renewal and upgrading of Existing Assets as % of total capex			12.9%	74.2%	0.0%	68.8%	63.6%	63.6%	0.0%	0.0%	0.0%
Renewal and upgrading of Existing Assets as % of deprecn			24.4%	145.2%	0.0%	89.0%	89.0%	89.0%	0.0%	0.0%	0.0%
R&M as a % of PPE			1.9%	2.9%	5.5%	2.3%	2.3%	2.3%	3.0%	2.0%	3.4%
Renewal and upgrading and R&M as a % of PPE			3.0%	10.0%	5.0%	7.0%	7.0%	7.0%	3.0%	2.0%	3.0%



## 2.9 LEGISLATION COMPLIANCE STATUS

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

1. In year reporting

Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) has progressively improved and includes monthly published financial performance on the municipality's website.

2. Internship programme

The Municipality is participating in the Municipal Financial Management Internship programme and has employed five interns undergoing training in various divisions of the Financial Services Department.

3. Budget and Treasury Office

The Budget and Treasury Office has been established in accordance with the MFMA.

4. Audit Committee

An Audit Committee has been established and is fully functional.

5. Service Delivery and Implementation Plan

The detail SDBIP document is yet still to be compiled and will be finalised after approval of the 2019/20 MTREF in May 2019 directly aligned and informed by the 2019/20 MTREF.

6. Annual Report

Annual report is compiled in terms of the MFMA and National Treasury requirements.

7. Policies

An amendment of the Municipal Property Rates Regulations as published in Government Notice 363 of 27 March 2009, was announced in Government Gazette 33016 on 12 March 2010. The ratios as prescribed in the Regulations have been complied with.



## UMDONI MUNICIPALITY

### DRAFT BUDGET DOCUMENTATION FOR THE 2019/2020 BUDGET YEAR

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#### 2.10 OTHER SUPPORTING DOCUMENTS

**Table 16 MBRR Table SA1 - Supporting detail to budgeted financial performance**



**UMDONI MUNICIPALITY**  
**DRAFT BUDGET DOCUMENTATION FOR THE 2019/2020 BUDGET YEAR**

KZN212 Umdoni - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousand</b>											
<b>REVENUE ITEMS:</b>											
<b>Property rates</b>	6	69 360	73 512	89 865	104 555	104 555	104 555	69 327	111 242	115 878	120 711
Total Property Rates <i>less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>		-	-	-	12 706	12 706	12 706	-	13 330	14 050	14 800
Net Property Rates		69 360	73 512	89 865	91 849	91 849	91 849	69 327	97 912	101 829	105 902
<b>Service charges - electricity revenue</b>	6										
Total Service charges - electricity revenue <i>less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i>											
<i>less Cost of Free Basis Services (50 kwh per indigent household per month)</i>		-	-	-	-	-	-	-	-	-	-
Net Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-
<b>Service charges - water revenue</b>	6										
Total Service charges - water revenue <i>less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)</i>											
<i>less Cost of Free Basis Services (6 kilolitres per indigent household per month)</i>		-	-	-	-	-	-	-	-	-	-
Net Service charges - water revenue		-	-	-	-	-	-	-	-	-	-
<b>Service charges - sanitation revenue</b>											
Total Service charges - sanitation revenue <i>less Revenue Foregone (in excess of free sanitation service to indigent households)</i>											
<i>less Cost of Free Basis Services (free sanitation service to indigent households)</i>		-	-	-	-	-	-	-	-	-	-
Net Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-
<b>Service charges - refuse revenue</b>	6										
Total refuse removal revenue Total landfill revenue <i>less Revenue Foregone (in excess of one removal a week to indigent households)</i>		8 136	8 554	8 837	9 760	9 760	9 760	6 666	9 760	10 248	10 760
<i>less Cost of Free Basis Services (removed once a week to indigent households)</i>		-	-	-	608	608	608	608	608	641	676
Net Service charges - refuse revenue		8 136	8 554	8 837	9 152	9 152	9 152	6 058	9 152	9 607	10 084

KZN212 Umdoni - Table A1 Budget Summary

KZN212 Umdoni - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description R thousand	Ref 1	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Revenue - Functional</b>										
Governance and administration		148,705	395,081	242,688	286,606	270,902	270,902	267,227	257,877	274,040
Executive and council		60,684	110,876	113,579	117,960	118,081	118,081	131,400	128,485	139,345
Finance and administration		88,022	284,205	129,108	148,646	152,821	152,821	135,827	129,392	134,694
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		14,684	16,624	8,963	13,481	13,084	13,084	11,824	12,421	12,834
Community and social services		5,585	5,637	6,208	9,060	9,965	9,965	9,550	10,028	10,352
Sport and recreation		1,284	696	337	1,036	1,036	1,036	1,027	1,079	1,097
Public safety		7,816	9,597	1,780	2,473	1,171	1,171	281	295	310
Housing		-	694	638	912	912	912	965	1,019	1,075
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		48,467	80,814	68,895	57,356	67,010	67,010	66,994	56,036	46,399
Planning and development		1,632	2,248	915	2,513	2,513	2,513	3,913	1,802	1,899
Road transport		45,766	76,528	67,980	54,843	64,498	64,498	63,081	54,234	44,500
Environmental protection		1,069	2,038	-	-	-	-	-	-	-
Trading services		8,483	8,899	8,834	9,871	9,871	9,871	9,871	10,365	10,883
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		1	1	-	1	1	1	1	1	1
Waste management		8,482	8,898	8,834	9,870	9,870	9,870	9,870	10,364	10,882
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	220,340	501,418	329,379	347,314	360,868	360,868	355,916	336,698	344,155
<b>Expenditure - Functional</b>										
Governance and administration		55,032	86,999	98,532	106,812	110,452	110,452	130,515	132,468	143,274
Executive and council		14,353	24,191	30,194	36,621	38,621	38,621	33,573	34,517	36,373
Finance and administration		40,679	62,809	67,870	66,918	70,558	70,558	95,271	96,208	105,079
Internal audit		-	-	468	1,273	1,273	1,273	1,671	1,743	1,823
Community and public safety		49,936	55,030	43,826	61,023	57,080	57,080	46,277	48,389	50,304
Community and social services		7,740	9,125	11,353	18,150	14,187	14,187	13,610	14,521	15,334
Sport and recreation		23,667	24,952	22,592	33,057	33,057	33,057	25,057	25,843	26,516
Public safety		14,728	15,844	4,958	5,634	5,634	5,634	4,445	4,687	4,932
Housing		3,584	5,047	4,803	4,010	4,010	4,010	3,015	3,181	3,356
Health		219	61	120	171	171	171	150	158	165
Economic and environmental services		56,510	83,152	99,744	114,235	122,298	122,298	119,175	111,797	108,017
Planning and development		7,931	9,416	4,425	15,075	13,771	13,771	15,695	17,228	18,111
Road transport		45,882	70,889	95,040	96,319	105,937	105,937	103,480	94,568	89,907
Environmental protection		2,697	2,847	279	2,840	2,590	2,590	-	-	-
Trading services		17,860	21,214	17,751	14,759	16,468	16,468	17,072	21,320	21,465
Energy sources		-	-	-	-	--	--	1,996	2,096	2,200
Water management		-	-	--	--	--	--	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		17,860	21,214	17,751	14,759	16,468	16,468	15,076	19,225	19,265
Other	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	179,338	246,395	259,853	296,829	306,278	306,278	313,038	313,974	323,061
Surplus/(Deficit) for the year		41,002	255,023	69,526	50,486	54,590	54,590	42,878	22,724	21,094

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Forestry, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification.

KZN212 Umdoni - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Total Revenue - Functional		229,340	501,415	329,379	347,314	580,668	360,868	355,916	338,698	344,155
Expenditure - Functional										
Municipal governance and administration		55,032	88,399	88,592	106,812	110,452	110,452	130,515	132,468	143,274
Executive and council		14,353	24,191	30,194	38,521	38,621	38,621	33,573	34,517	35,373
Mayor and Council		11,148	17,346	15,442	18,046	18,046	18,046	17,590	20,777	21,958
Municipal Manager, Town Secretary and Chief Executive		3,208	6,845	14,751	20,575	20,575	20,575	15,883	13,740	14,414
Finance and administration		40,679	62,809	67,870	68,918	70,558	70,558	95,271	96,208	105,079
Administrative and Corporate Support		14,895	31,383	25,324	19,204	19,204	19,204	29,026	27,038	31,412
Asset Management										
Finance		18,627	23,261	27,278	33,585	32,585	32,585	55,719	58,035	61,884
Final Management										
Human Resources		4,284	5,133	8,746	8,628	10,728	10,728	5,488	5,030	6,194
Information Technology										
Legal Services		1,780	1,681	3,045	1,912	1,912	1,912	2,314	2,445	2,585
Marketing, Customer Relations, Publicity and Media Co-ordination										
Property Services		1,113	1,150	3,478	3,588	8,128	6,128	2,724	2,561	3,604
Risk Management										
Security Services										
Supply Chain Management										
Valuation Service										
Internal audit										
Governance Function										
Community and public safety		49,938	55,030	43,826	61,023	57,060	57,060	46,277	48,389	50,304
Community and social services		7,740	9,125	11,353	18,150	14,187	14,187	13,810	14,521	15,334
Aged Care										
Agricultural										
Animal Care and Diseases										
Cemeteries, Funeral Parlours and Crematoriums										
Child Care Facilities										
Community Halls and Facilities										
Consumer Protection		2,855	4,133	5,674	11,167	9,167	9,167	5,830	6,234	6,607
Cultural Matters										
Disaster Management										
Education										
Indigenous and Customary Law										
Industrial Promotion										
Language Policy										
Libraries and Archives		4,885	4,992	5,078	6,983	5,020	5,020	7,780	8,266	8,727
Literacy Programmes										
Media Services										
Museums and Art Galleries										
Population Development										
Provincial Cultural Matters										
Theatres										
Zoo's										
Sport and recreation		23,667	24,952	22,592	33,657	33,657	33,657	25,057	25,843	26,516
Benches and Jetties				10,851	17,154	17,154	17,154	11,922	11,922	11,922
Casinos, Racing, Gambling, Wagering										
Community Parks (including Nurseries)										
Recreational Facilities		23,867	24,952	11,740	15,903	15,903	15,903	12,668	12,652	13,326
Sports Grounds and Stadiums										
Public safety		14,728	15,844	4,358	5,634	5,634	5,634	4,445	4,687	4,932
Civil Defence										
Cleaning										
Control of Public Nuisances										
Fencing and Fences										
Fire Fighting and Protection		14,728	15,844	4,015	4,565	4,565	4,565	4,445	4,687	4,932
Licensing and Control of Animals				942	1,069	1,069	1,069			
Police Forces, Traffic and Street Parking Control										
Post roads										
Housing		3,584	5,047	4,803	4,810	4,810	4,810	3,015	3,181	3,358
Housing		3,584	5,047	4,603	4,810	4,810	4,810	3,015	3,181	3,358
Informal Settlements										
Health		219	61	120	171	171	171	150	158	165
Ambulance										
Health Services		219	61	120	171	171	171	150	158	165
Laboratory Services										
Food Control										
Health Surveillance and Provision of Communicable Diseases										
Veterinarian Control										
Chemical Safety										
Economic and environmental services		56,510	83,152	99,744	114,235	122,298	122,298	119,173	111,797	108,917
Planning and development		7,931	9,415	4,425	15,075	13,771	13,771	15,695	17,228	18,111
Billboards										
Corporate Wide Strategic Planning (IDPs, LEDs)										
Central City Improvement District										
Development Facilitation										
Economic Development/Planning		5,043	5,891		7,418	5,418	5,418	4,539	4,408	4,475
Regional Planning and Development										
Town Planning, Building Regulations and Enforcement, and City Project Management Unit		2,888	3,525	4,425	7,657	8,284	8,284	4,050	3,970	4,185
Provincial Planning										
Support to Local Municipalities										
Road transport		45,882	70,889	95,040	96,319	105,937	105,937	103,480	94,568	89,907
Public Transport										
Road and Traffic Regulation					12,453	18,369	16,359	16,359		
Roads		45,882	70,889	82,587	79,951	89,589	89,568	103,480	94,568	89,907
Taxi Ranks										
Environmental protection		2,697	2,847	279	2,840	2,590	2,590			
Biodiversity and Landscaping										
Coastal Protection										
Indigenous Forests										
Nature Conservation		2,697	2,847	279	2,840	2,590	2,590			
Pollution Control										
Soil Conservation										
Trading services		17,560	21,214	17,751	14,759	16,468	16,468	17,972	21,320	21,465
Energy sources										
Electricity								1,986	2,096	2,200
Street Lighting and Signal Systems								1,986	2,096	2,200
Nuclear Energy										
Water management										
Water Treatment										
Water Treatment										
Water Distribution										
Water Storage										
Waste water management										
Public Toilets										
Sewerage										
Storm Water Management										
Waste Water Treatment										
Waste management										
Recycling		17,860	21,214	17,751	14,759	16,468	16,468	15,076	19,225	19,265
Solid Waste Disposal (Landfill Sites)		14,311	17,903	14,474	11,344	12,840	12,840	10,707	14,566	14,353
Solid Waste Removal										
Street Cleaning		3,549	3,311	3,277	3,415	3,828	3,828	4,389	4,659	4,912
Other										
Abattoirs										
Air Transport										
Forestry										
Licensing and Regulation										
Makats										
Tourism										
Total Expenditure - Functional	3	179,338	246,395	259,853	256,829	306,218	306,218	313,038	313,974	323,061
Surplus/(Deficit) for the year:		41,002	255,923	69,326	50,486	54,590	54,590	42,578	22,724	21,094

## XZN212 (Uniton) - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Municipal Vote	Vote Description	Ref	2019/20			2020/21			2020/21 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 Budget Year +2	Budget Year +3
Vote 1 - COUNCIL GENERAL	1		59,884	119,819	119,393	117,894	117,895	117,895	121,460	121,453	118,545
General Administration		6	6	6	13	6	6	6	6	6	6
Central Administration		-	-	-	-	-	-	-	-	-	-
Internal Audit		-	-	-	-	-	-	-	-	-	-
Employee Share		60,878	119,820	119,378	117,895	117,895	117,895	117,895	121,364	121,479	118,539
Special Programmes		-	-	-	-	-	-	-	-	-	-
Vote 2 - STRATEGIC PLANNING AND DEVELOPMENT	2,281	4,216	813	2,342	2,312	2,312	2,312	2,312	3,821	3,821	3,821
Corporate Strategy	427	1,346	1	4	4	4	4	4	3	3	3
Town Planning	494	89	107	1,764	1,764	1,764	1,764	1,764	34	37	71
Site Development Centre	-	-	-	-	-	-	-	-	-	-	-
Building Control	711	82	836	744	744	744	744	744	1,267	1,270	1,277
Infrastructure Development	1,000	703	-	-	-	-	-	-	-	-	-
Vote 3 - COMMUNITY SERVICES	14,644	14,822	10,224	12,071	12,041	12,041	12,041	12,041	21,713	22,031	22,313
Healthcare	5,274	5,216	5,427	5,196	5,166	5,166	5,166	5,166	8,971	9,031	9,031
Local Health Centres	1,500	1,727	1,708	1,595	1,565	1,565	1,565	1,565	2,319	2,317	2,333
Traffic Control and Trams	8,155	7,794	7,860	9,526	9,546	9,546	9,546	9,546	18,960	18,960	18,960
People Management	111	43	29	30	30	30	30	30	295	295	316
Fire and Civil Defence	1,263	995	311	1,035	1,035	1,035	1,035	1,035	1,071	1,071	1,096
Community Services	-	-	-	-	-	-	-	-	-	-	-
Data and Geospatial	-	-	26	1	1	1	1	1	1	1	1
3D (Geospatial)	-	-	634	436	436	436	436	436	401	421	421
3D Community Facilities	311	269	345	364	364	364	364	364	-	-	-
Vote 4 - FINANCIAL SERVICES	81,824	84,013	119,344	143,416	143,416	143,416	143,416	143,416	130,181	133,779	138,913
Assessed Tax	49,365	78,175	99,343	95,321	95,321	95,321	95,321	95,321	97,317	101,929	105,963
General Administration	14,644	17,879	18,532	40,265	40,005	40,005	32,479	32,479	21,396	21,396	21,396
Vote 5 - CORPORATE SERVICES	4,147	196,112	14,811	8,234	8,234	8,234	8,234	8,234	8,334	8,334	8,337
Call Centre	-	-	5,404	-	-	-	-	-	-	-	-
Human Resources	9	-	-	-	-	-	-	-	-	-	-
Logistics	4,052	5,164	4,939	4,939	4,939	4,939	4,939	4,939	5,167	5,372	5,372
General Management	97	19,810	8,057	321	321	321	321	321	421	430	500
Vote 6 - TECHNICAL SERVICES	54,250	55,439	48,551	54,829	44,837	44,837	44,837	44,837	54,811	54,936	44,467
Technician Workforce	-	-	-	-	-	-	-	-	-	-	-
IT - Parks and Leisure	7	1	-	-	-	-	-	-	-	-	-
Central Utilities	-	-	-	-	-	-	-	-	-	-	-
Facilities and Utilities	43,164	78,389	60,060	45,237	45,237	45,237	45,237	45,237	53,117	42,752	32,446
Central Infrastructure	-	-	-	-	-	-	-	-	-	-	-
Street Cleaning	-	-	-	-	-	-	-	-	-	-	-
Police Support	8,442	8,898	8,334	8,370	8,370	8,370	8,370	8,370	10,364	10,364	10,362
Energy	1	5	-	1	1	1	1	1	1	1	1
5.9 Transport Park & Charlevoix	-	-	836	912	912	912	912	945	1,019	1,079	1,079
8.10 Housing Administration	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - NAME OF VOTE 7	-	-	-	-	-	-	-	-	-	-	-
7.1 [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - NAME OF VOTE 8	-	-	-	-	-	-	-	-	-	-	-
8.1 [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - NAME OF VOTE 9	-	-	-	-	-	-	-	-	-	-	-
9.1 [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - NAME OF VOTE 10	-	-	-	-	-	-	-	-	-	-	-
10.1 [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - NAME OF VOTE 11	-	-	-	-	-	-	-	-	-	-	-
11.1 [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - NAME OF VOTE 12	-	-	-	-	-	-	-	-	-	-	-
12.1 [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - NAME OF VOTE 13	-	-	-	-	-	-	-	-	-	-	-
13.1 [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - NAME OF VOTE 14	-	-	-	-	-	-	-	-	-	-	-
14.1 [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - NAME OF VOTE 15	-	-	-	-	-	-	-	-	-	-	-
15.1 [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	7	296,949	341,418	379,379	347,344	346,347	346,347	346,347	335,315	336,348	346,353
Expenditure by Vote	1	-	-	-	-	-	-	-	-	-	-
1.1 COUNCIL GENERAL	14,353	24,191	30,882	38,934	38,934	38,934	38,934	38,934	38,358	40,336	40,336
1.2 Financial Adjustment	2,501	4,610	9,144	12,462	12,462	12,462	12,462	9,727	7,932	7,934	7,934

## KZN212 Umdoni - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Municipal Vote	Ref	2018/19			Current Year 2019/20			K11/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 1	Budget Year 2	Budget Year 3
General Administration		7,179	7,179	7,179	12,461	12,461	12,461	12,461	12,461	12,461
Health Services		706	2,278	468	1,273	1,273	1,273	1,674	1,743	1,823
Education Services		3,576	4,008	3,098	3,098	3,098	3,098	3,098	3,098	3,098
Special Programmes				5,908	4,997	4,997	4,997	4,998	5,098	5,098
<b>Vote 2 - STRATEGIC PLANNING AND DEVELOPMENT</b>		<b>3,031</b>	<b>8,414</b>	<b>4,764</b>	<b>17,917</b>	<b>16,379</b>	<b>16,379</b>	<b>18,489</b>	<b>17,231</b>	<b>18,111</b>
General Administration		3,031	4,169	—	1,415	1,415	1,415	4,031	4,276	4,390
Transport		1,377	1,102	824	3,171	2,931	2,931	3,041	3,023	3,031
2.01 Employee Benefits		2,688	3,525	3,601	4,437	4,900	4,900	4,050	3,370	4,028
Infrastructure Development				279	2,840	2,840	2,840	3,379	3,408	3,475
<b>Vote 3 - COMMUNITY SERVICES</b>		<b>36,439</b>	<b>48,288</b>	<b>33,479</b>	<b>70,221</b>	<b>68,419</b>	<b>68,419</b>	<b>64,344</b>	<b>64,033</b>	<b>74,344</b>
Local Vehicle Licensing		4,805	4,992	5,379	6,083	6,083	6,083	7,780	8,266	8,727
Tax Collection and Recovery		834	873	942	1,960	1,960	1,960	1,364	1,447	1,526
Debt Collection		10,248	11,932	12,452	16,369	16,369	15,369	16,205	17,239	18,082
Private Sector Support		2,645	2,409	4,093	4,195	4,195	4,195	4,461	4,463	4,463
Community Safety		8,862	9,756	10,253	17,154	16,154	16,154	17,141	17,061	17,061
General Administration		710	41	120	171	171	171	160	166	165
4.1 Parks and Gardens		1,654	1,662	—	56,529	56,529	56,529	3,226	2,391	3,089
1.3 Civic Infrastructure		2,075	2,662	—	14,779	14,779	14,779	19,046	19,153	19,279
2.0 Community Facilities		2,855	4,112	5,874	7,941	7,941	7,941	4,301	4,988	4,978
<b>Vote 4 - FINANCIAL SERVICES</b>		<b>18,427</b>	<b>33,791</b>	<b>37,378</b>	<b>33,348</b>	<b>32,349</b>	<b>32,349</b>	<b>55,719</b>	<b>57,760</b>	<b>56,384</b>
General Administration		18,427	23,261	27,378	33,348	32,349	32,349	55,719	57,760	56,384
<b>Vote 5 - CORPORATE SERVICES</b>		<b>19,235</b>	<b>30,318</b>	<b>40,562</b>	<b>33,327</b>	<b>38,472</b>	<b>38,472</b>	<b>32,195</b>	<b>31,330</b>	<b>38,324</b>
Cost Recovery		1,871	2,440	3,478	5,589	5,680	5,680	3,724	2,841	3,064
Human Resource		4,284	5,112	5,016	8,479	8,479	8,479	5,030	5,344	5,344
Legal and Ethics		1,790	1,881	3,025	3,612	3,612	3,612	2,314	2,446	2,543
Corporate Governance		11,540	20,090	25,224	18,264	22,244	22,244	22,649	20,164	24,877
Information Technology					—	—	—			
<b>Vote 6 - TECHNICAL SERVICES</b>		<b>31,036</b>	<b>67,213</b>	<b>165,142</b>	<b>88,729</b>	<b>108,830</b>	<b>108,830</b>	<b>107,146</b>	<b>104,927</b>	<b>91,793</b>
1.01 Water Supply		1,980	1,430	378	1,081	1,081	1,081	1,308	1,453	1,532
1.02 Waste and Cleaning		11,900	11,584	—	—	—	—	—	—	—
General Administration		1,731	1,823	—	4,081	4,081	4,081	1,929	2,008	1,940
Facilities and Equipment		6,119	6,745	82,048	74,819	85,229	85,229	68,322	75,891	70,790
Corporate Governance		1,112	1,100	—	—	—	—	—	—	—
Health Care		2,346	2,311	3,277	3,415	3,415	3,415	4,364	4,659	4,812
Police Protection		18,211	17,903	14,474	11,344	11,344	11,344	10,707	10,668	11,353
Transport		2,807	2,840	1,104	1,174	1,174	1,174	1,045	1,102	1,103
1.03 Research, Policy & Strategy		3,044	3,047	3,699	2,838	2,838	2,838	4,970	2,579	2,093
<b>Vote 7 - NAME OF VOTE 7</b>		—	—	—	—	—	—	—	—	—
1.11 [Name of sub-vote]		—	—	—	—	—	—	—	—	—
<b>Vote 8 - NAME OF VOTE 8</b>		—	—	—	—	—	—	—	—	—
1.12 [Name of sub-vote]		—	—	—	—	—	—	—	—	—
<b>Vote 9 - NAME OF VOTE 9</b>		—	—	—	—	—	—	—	—	—
1.13 [Name of sub-vote]		—	—	—	—	—	—	—	—	—
<b>Vote 10 - NAME OF VOTE 10</b>		—	—	—	—	—	—	—	—	—
1.14 [Name of sub-vote]		—	—	—	—	—	—	—	—	—
<b>Vote 11 - NAME OF VOTE 11</b>		—	—	—	—	—	—	—	—	—
1.15 [Name of sub-vote]		—	—	—	—	—	—	—	—	—
<b>Vote 12 - NAME OF VOTE 12</b>		—	—	—	—	—	—	—	—	—
1.16 [Name of sub-vote]		—	—	—	—	—	—	—	—	—
<b>Vote 13 - NAME OF VOTE 13</b>		—	—	—	—	—	—	—	—	—
1.17 [Name of sub-vote]		—	—	—	—	—	—	—	—	—
<b>Vote 14 - NAME OF VOTE 14</b>		—	—	—	—	—	—	—	—	—
1.18 [Name of sub-vote]		—	—	—	—	—	—	—	—	—
<b>Vote 15 - NAME OF VOTE 15</b>		—	—	—	—	—	—	—	—	—
1.19 [Name of sub-vote]		—	—	—	—	—	—	—	—	—
Total Expenditure by Vote	2	479,338	548,385	229,833	294,872	304,370	306,270	311,321	313,874	321,941
Unplanned Deficit for the year	2	41,027	233,023	69,379	32,428	54,518	54,518	43,878	25,724	51,894

KZN212 Umdoni - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework					
		R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Revenue By Source</b>													
Property rates	2	69,360		73,512		89,065	91,849	91,849	91,849	69,327	97,912	101,829	105,903
Service charges - electricity revenue	2	-		-		-	-	-	-	-	-	-	-
Service charges - water revenue	2	-		-		-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-		-		-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	8,136		8,554		8,837	9,152	9,152	9,152	6,058	9,152	9,607	10,084
Rental of facilities and equipment		4,665		5,111		5,641	6,058	6,058	6,058	4,091	5,542	5,771	5,993
Interest earned - external investments		7,220		12,150		14,286	12,703	14,703	14,703	7,180	12,291	12,957	13,680
Interest earned - outstanding debtors						-	3,689	3,689	3,689	3,827	185	194	203
Dividends received						-							
Fines, penalties and forfeits		2,771		4,055		7,241	1,676	374	374	241	2,445	4,485	4,502
Licences and permits		7,052		8,098		8,282	8,725	9,309	9,309	5,135	9,762	10,250	10,763
Agency services						-							
Transfers and subsidies		70,042		140,182		140,586	127,912	128,575	128,575	79,796	162,511	153,738	153,280
Other revenue	2	8,742		3,488		3,772	35,066	42,569	42,569	3,151	13,238	7,104	7,303
Gains on disposal of PPE				177,098		481							
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>177,990</b>		<b>432,246</b>		<b>278,991</b>	<b>296,830</b>	<b>306,278</b>	<b>306,278</b>	<b>178,806</b>	<b>313,038</b>	<b>305,945</b>	<b>311,711</b>
<b>Expenditure By Type</b>													
Employee related costs	2	62,915		74,751		84,578	115,747	110,747	110,747	68,769	117,907	125,175	124,389
Remuneration of councillors		6,475		11,622		13,530	15,569	15,569	15,569	9,631	15,613	16,706	17,875
Debt impairment	3	3,174		921		4,399	1,657	1,657	1,657	-	1,740	1,835	1,936
Depreciation & asset impairment	2	30,452		36,171		40,087	39,000	39,000	39,000	28,035	41,269	43,538	45,933
Finance charges		505		479		321	927	927	927	125	610	643	679
Bulk purchases	2	-		"		-	-	-	-	-	-	-	-
Other materials	8					2,241	2,241	2,241	2,241	1,752	6,244	7,089	7,560
Contracted services		18,089		74,519		73,453	68,270	87,304	87,304	38,833	75,960	60,014	62,632
Transfers and subsidies		-		5,225		5,650	4,346	4,346	4,346	1,355	5,201	6,575	6,876
Other expenditure	4,5	57,432		41,381		37,835	49,070	44,486	44,486	27,504	48,494	52,398	55,182
Loss on disposal of PPE		296		1,326		-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>179,338</b>		<b>246,395</b>		<b>259,853</b>	<b>296,829</b>	<b>306,278</b>	<b>306,278</b>	<b>174,002</b>	<b>313,038</b>	<b>313,974</b>	<b>323,061</b>
<b>Surplus/(Deficit)</b>		<b>(1,348)</b>		<b>185,851</b>		<b>19,138</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>4,803</b>	<b>(0)</b>	<b>(8,029)</b>	<b>(11,351)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		42,349		69,171		50,388	29,418	30,438	30,438	14,655	29,358	30,753	32,445
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	-	-	-	-	21,067	24,151	24,151	24,151	15,570	13,520	-	-
Transfers and subsidies - capital (in-kind - all)		41,002		255,023		69,526	50,486	54,590	54,590	35,028	42,878	22,724	21,094
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>41,002</b>		<b>255,023</b>		<b>69,526</b>	<b>50,486</b>	<b>54,590</b>	<b>54,590</b>	<b>35,028</b>	<b>42,878</b>	<b>22,724</b>	<b>21,094</b>
Taxation													
<b>Surplus/(Deficit) after taxation</b>		<b>41,002</b>		<b>255,023</b>		<b>69,526</b>	<b>50,486</b>	<b>54,590</b>	<b>54,590</b>	<b>35,028</b>	<b>42,878</b>	<b>22,724</b>	<b>21,094</b>
Attributable to minorities													
<b>Surplus/(Deficit) attributable to municipality</b>		<b>41,002</b>		<b>255,023</b>		<b>69,526</b>	<b>50,486</b>	<b>54,590</b>	<b>54,590</b>	<b>35,028</b>	<b>42,878</b>	<b>22,724</b>	<b>21,094</b>
Share of surplus/ (deficit) of associate	7												
<b>Surplus/(Deficit) for the year</b>		<b>41,002</b>		<b>255,023</b>		<b>69,526</b>	<b>50,486</b>	<b>54,590</b>	<b>54,590</b>	<b>35,028</b>	<b>42,878</b>	<b>22,724</b>	<b>21,094</b>

Vote Description R thousand	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	2										
Vote 1 - COUNCIL GENERAL		-	-	-	-	-	-	-	-	-	-
Vote 2 - STRATEGIC PLANNING AND DEVELOPMENT		-	-	-	-	-	-	-	-	-	-
Vote 3 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 4 - FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 5 - CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 6 - TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be appropriated</b>	2										
Vote 1 - COUNCIL GENERAL		3 005	-	-	-	302	302	-	2 421	25	-
Vote 2 - STRATEGIC PLANNING AND DEVELOPMENT		602	68	2 020	101	1 101	1 101	-	1 200	-	-
Vote 3 - COMMUNITY SERVICES		1 721	2 658	4 528	10 233	8 420	8 420	2 488	-	-	-
Vote 4 - FINANCIAL SERVICES		27	540	200	210	410	410	-	208	-	-
Vote 5 - CORPORATE SERVICES		533	3 734	6 994	-	1 985	1 985	-	350	-	-
Vote 6 - TECHNICAL SERVICES		51 776	63 732	42 903	39 940	42 371	42 371	15 178	38 699	20 124	20 929
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		57 665	70 731	56 645	50 485	54 589	54 589	17 666	42 878	20 149	20 929
<b>Total Capital Expenditure - Vote</b>		57 665	70 731	56 645	50 485	54 589	54 589	17 666	42 878	20 149	20 929
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		3 565	1 483	5 062	210	2 586	2 586	81	2 358	25	-
Executive and council		3 005	1 483	1 530	-	2 175	2 175	-	1 346	25	-
Finance and administration		27	-	3 532	210	410	410	81	808	-	-
Internal audit		533	-	-	-	-	-	-	204	-	-
<b>Community and public safety</b>		1 721	12 185	6 780	10 233	11 150	11 150	2 386	15 156	15 116	15 721
Community and social services		1 421	12 185	6 780	1 195	2 089	2 089	2 371	7 280	7 571	7 874
Sport and recreation		-	-	-	5 694	5 699	5 699	15	7 876	7 545	7 847
Public safety		300	-	-	3 345	3 363	3 363	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		52 378	57 063	44 803	39 362	40 173	40 173	14 994	25 354	5 008	5 208
Planning and development		602	1 230	-	101	101	101	-	1 200	5 008	5 208
Road transport		51 776	55 832	44 803	39 261	40 072	40 072	14 994	24 164	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	680	680	680	206	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	57 665	70 731	56 645	50 485	54 589	54 589	17 666	42 878	20 149	20 929
<b>Funded by:</b>											
National Government		25 154	42 349	51 583	29 118	30 173	30 173	14 325	29 358	20 124	20 929
Provincial Government		881	-	-	300	265	265	144	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	26 035	42 349	51 583	29 418	30 438	30 438	14 468	29 358	20 124	20 929
<b>Borrowing</b>	6	31 629	28 382	5 062	21 067	24 151	24 151	3 198	13 520	25	-
<b>Internally generated funds</b>		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Funding</b>	7	57 665	70 731	56 645	50 485	54 589	54 589	17 666	42 878	20 149	20 929



KZN212 Umdoni - Table A6 Budgeted Financial Position

Description R thousand	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>ASSETS</b>											
<b>Current assets</b>											
Cash		5 410	11 196	6 017	7 000	7 000	7 000	18 020	5 020	6 520	7 020
Call investment deposits	1	117 266	194 537	194 080	6 434	6 434	6 434	221 326	123 158	178 897	242 866
Consumer debtors	1	32 860	44 227	62 395	48 227	48 227	48 227	79 590	70 000	55 000	56 000
Other debtors		9 898	16 258	19 260	7 467	7 467	7 467	22 299	2 299	2 799	2 899
Current portion of long-term receivables											
Inventory	2										
<b>Total current assets</b>		<b>166 433</b>	<b>266 218</b>	<b>281 741</b>	<b>69 127</b>	<b>69 127</b>	<b>69 127</b>	<b>341 235</b>	<b>200 478</b>	<b>243 217</b>	<b>308 786</b>
<b>Non current assets</b>											
Long-term receivables											
Investments											
Investment property		25 663	26 487	25 897	75 977	75 977	75 977	25 701	25 701	24 356	22 956
Investment in Associate											
Property, plant and equipment	3	518 705	710 808	727 024	704 453	706 382	706 382	719 749	744 399	721 010	696 005
Biological											
Intangible		53	987	1 470	4 739	4 739	4 739	1 141	4 218	3 671	3 097
Other non-current assets		261	261	261	261	261	261	261	261	261	261
<b>Total non current assets</b>		<b>544 682</b>	<b>738 542</b>	<b>754 652</b>	<b>785 430</b>	<b>787 359</b>	<b>787 359</b>	<b>746 853</b>	<b>774 580</b>	<b>749 298</b>	<b>722 320</b>
<b>TOTAL ASSETS</b>		<b>711 116</b>	<b>1 004 760</b>	<b>1 036 393</b>	<b>854 558</b>	<b>856 487</b>	<b>856 487</b>	<b>1 088 088</b>	<b>975 058</b>	<b>992 515</b>	<b>1 031 106</b>
<b>LIABILITIES</b>											
<b>Current liabilities</b>											
Bank overdraft	1										
Borrowing	4	1 266	1 657	1 697	1 881	1 881	1 881	553	-	-	-
Consumer deposits					2 275	2 275	2 275	2 234	1 234	1 734	1 934
Trade and other payables	4	59 595	95 197	55 433	1 114	1 114	1 114	67 289	12 289	6 289	8 789
Provisions		884	970	1 370	1 067	1 067	1 067	1 370	1 570	1 320	1 670
<b>Total current liabilities</b>		<b>61 744</b>	<b>97 824</b>	<b>58 499</b>	<b>6 337</b>	<b>6 337</b>	<b>6 337</b>	<b>71 446</b>	<b>15 093</b>	<b>9 343</b>	<b>12 393</b>
<b>Non current liabilities</b>											
Borrowing											
Provisions		3 704	2 589	893	1 259	1 259	1 259	893	-	-	-
		26 979	30 184	31 396	30 335	30 335	30 335	31 396	31 956	32 956	34 156
<b>Total non current liabilities</b>		<b>30 683</b>	<b>32 773</b>	<b>32 289</b>	<b>31 594</b>	<b>31 594</b>	<b>31 594</b>	<b>32 289</b>	<b>31 956</b>	<b>32 956</b>	<b>34 156</b>
<b>TOTAL LIABILITIES</b>		<b>92 428</b>	<b>130 597</b>	<b>90 788</b>	<b>37 931</b>	<b>37 931</b>	<b>37 931</b>	<b>103 734</b>	<b>47 049</b>	<b>42 299</b>	<b>46 549</b>
<b>NET ASSETS</b>	5	<b>618 688</b>	<b>874 163</b>	<b>945 605</b>	<b>816 627</b>	<b>818 556</b>	<b>818 556</b>	<b>984 354</b>	<b>928 009</b>	<b>950 216</b>	<b>984 557</b>
<b>COMMUNITY WEALTH/EQUITY</b>											
Accumulated Surplus/(Deficit)											
Reserves	4	608 459	863 483	933 009	806 166	806 166	806 166	984 354	926 802	953 902	990 217
		10 229	10 679	12 596	10 461	10 461	10 461	-	12 596	12 596	12 596
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	5	<b>618 688</b>	<b>874 163</b>	<b>945 605</b>	<b>816 627</b>	<b>816 627</b>	<b>816 627</b>	<b>984 354</b>	<b>939 398</b>	<b>966 497</b>	<b>1 002 813</b>

KZN212 Umdoni - Table A7 Budgeted Cash Flows

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
R thousand											
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates		79 184	84 613	103 936	65 489	65 489	65 489	45 885	94 766	99 883	105 277
Service charges		8 136	8 554	11 982	11 859	11 859	11 859	4 257	8 186	8 628	9 094
Other revenue		9 934	167 132	(17 837)	21 491	21 491	21 491	58 291	24 726	24 726	24 726
Government - operating	1	80 331	168 873	140 770	147 694	148 556	148 556	111 745	162 511	166 410	185 931
Government - capital	1	32 060	59 870	31 161	30 118	31 173	31 173	25 000	29 150	30 753	32 445
Interest		7 220	12 150	14 286	15 322	17 322	17 322	7 180	12 476	12 476	12 476
Dividends				-	-	-	-	-	-	-	-
<b>Payments</b>											
Suppliers and employees		(144 060)	(186 755)	(231 904)	(250 898)	(230 891)	(230 891)	(209 690)	(260 905)	(261 382)	(267 638)
Finance charges		(505)	(479)	(321)	(927)	(927)	(927)	(125)	(610)	(643)	(679)
Transfers and Grants	1		-	(4 346)	(4 346)	(4 346)	(4 346)	(1 093)	(5 201)	(6 575)	(6 876)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>72 300</b>	<b>313 956</b>	<b>52 072</b>	<b>35 800</b>	<b>59 724</b>	<b>59 724</b>	<b>41 450</b>	<b>65 099</b>	<b>74 276</b>	<b>94 757</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		511		594	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors				-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables				-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		(535)			30 035	41 491	41 491	27 245	-	-	-
<b>Payments</b>											
Capital assets		(57 665)	(231 176)	(56 645)	(50 485)	(54 589)	(54 589)	(26 297)	(42 878)	(20 149)	(20 929)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(57 689)</b>	<b>(231 176)</b>	<b>(56 051)</b>	<b>(20 450)</b>	<b>(13 098)</b>	<b>(13 098)</b>	<b>(1 052)</b>	<b>(42 878)</b>	<b>(20 149)</b>	<b>(20 929)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans					-	-	-	-	-	-	-
Borrowing long term/refinancing					-	-	-	-	-	-	-
Increase (decrease) in consumer deposits					-	-	-	-	-	-	-
<b>Payments</b>											
Repayment of borrowing		(1 286)	(724)	(1 657)	(1 977)	(1 977)	(1 977)	(1 143)	(2 033)	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(1 286)</b>	<b>(724)</b>	<b>(1 657)</b>	<b>(1 977)</b>	<b>(1 977)</b>	<b>(1 977)</b>	<b>(1 143)</b>	<b>(2 033)</b>	-	-
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>13 325</b>	<b>82 056</b>	<b>(5 635)</b>	<b>13 374</b>	<b>44 649</b>	<b>44 649</b>	<b>39 254</b>	<b>20 188</b>	<b>54 127</b>	<b>73 828</b>
Cash/cash equivalents at the year begin:	2	110 351	123 676	205 733	60	60	60	200 092	103 300	123 488	177 615
Cash/cash equivalents at the year end:	2	123 676	205 733	200 097	13 434	44 709	44 709	239 346	123 488	177 615	251 443

KZN212 Umdoni - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description R thousand	Ref	2015/16	2016/17	2017/18	Current Year 2018/19				2019/20 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	123 676	205 733	200 097	13 434	44 709	44 709	239 346	123 488	177 615	251 443
Other current investments > 90 days		0	—	—	—	(31 275)	(31 275)	(0)	4 691	7 803	(1 556)
Non current assets - Investments	1	—	—	—	—	—	—	—	—	—	—
<b>Cash and investments available:</b>		<b>123 676</b>	<b>205 733</b>	<b>200 097</b>	<b>13 434</b>	<b>13 434</b>	<b>13 434</b>	<b>239 346</b>	<b>128 179</b>	<b>185 417</b>	<b>249 887</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		511	21 210	2 167	—	—	—	32 222	—	—	—
Unspent borrowing		—	—	—	—	—	—	—	—	—	—
Statutory requirements	2	—	—	—	—	—	—	—	—	—	—
Other working capital requirements	3	17 801	(79 140)	(11 501)	(34 124)	(32 657)	(32 657)	(85 243)	(54 489)	(49 019)	(47 810)
Other provisions		—	—	—	970	970	970	—	9 025	8 000	7 000
Long term investments committed	4	—	—	—	—	—	—	—	—	—	—
Reserves to be backed by cash/investments	5	—	—	—	10 461	10 461	10 461	—	26 464	12 596	12 596
<b>Total Application of cash and investments:</b>		<b>18 312</b>	<b>(57 931)</b>	<b>(9 334)</b>	<b>(22 693)</b>	<b>(21 226)</b>	<b>(21 226)</b>	<b>(53 022)</b>	<b>(19 000)</b>	<b>(28 423)</b>	<b>(28 214)</b>
<b>Surplus(shortfall)</b>		<b>105 364</b>	<b>263 663</b>	<b>209 431</b>	<b>36 126</b>	<b>34 659</b>	<b>34 659</b>	<b>292 367</b>	<b>147 178</b>	<b>213 840</b>	<b>278 100</b>

KZN212 Umdoni - Table A9 Asset Management

<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	544 682	738 542	754 652	785 430	787 359	787 359	788 969	765 564	740 575
<i>Roads Infrastructure</i>		338 449	412 207	437 440	434 272	435 084	435 084	428 399	410 939	392 338
<i>Storm water Infrastructure</i>		779	—	—	1 300	1 500	1 500	1 199	868	553
<i>Electrical Infrastructure</i>		—	730	—	959	959	959	908	855	799
<i>Water Supply Infrastructure</i>		—	—	—	—	—	—	—	—	—
<i>Sanitation Infrastructure</i>		—	—	—	—	—	—	—	—	—
<i>Solid Waste Infrastructure</i>		13 516	6 441	6 155	5 900	5 900	5 900	5 900	5 900	5 900
<i>Rail Infrastructure</i>		—	—	—	900	900	900	900	900	900
<i>Coastal Infrastructure</i>		—	—	—	—	—	—	—	—	—
<i>Information and Communication Infrastructure</i>		—	—	—	—	—	—	—	—	—
<i>Infrastructure</i>		352 743	419 379	443 595	443 330	444 342	444 342	437 306	419 461	400 489
<i>Community Assets</i>		92 094	212 003	222 706	29 684	29 671	29 671	45 046	59 995	75 540
<i>Heritage Assets</i>		261	261	261	261	261	261	261	261	261
<i>Investment properties</i>		25 663	26 487	25 897	75 977	75 977	75 977	62 870	49 038	34 514
<i>Other Assets</i>		73 869	79 426	60 723	216 169	216 169	216 169	216 137	216 104	216 058
<i>Biological or Cultivated Assets</i>		—	—	—	—	—	—	—	—	—
<i>Intangible Assets</i>		53	967	1 470	4 739	4 739	4 739	4 218	3 671	3 097
<i>Computer Equipment</i>		—	—	—	1 150	1 150	1 150	938	218	10
<i>Furniture and Office Equipment</i>		—	—	—	4 781	4 781	4 781	3 859	2 720	1 525
<i>Machinery and Equipment</i>		—	—	—	2 296	3 226	3 226	8 482	6 798	4 455
<i>Transport Assets</i>		—	—	—	7 025	7 025	7 025	9 833	7 279	4 598
<i>Land</i>		—	—	—	18	18	18	18	18	18
<i>Zoo's, Marine and Non-biological Animals</i>		—	—	—	—	—	—	—	—	—
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	544 682	738 542	754 652	785 430	787 359	787 359	788 969	765 564	740 575
<b>EXPENDITURE OTHER ITEMS</b>		40 307	56 613	80 137	55 475	55 475	55 475	64 124	58 206	70 047
<i>Depreciation</i>	7	30 452	36 171	40 087	39 000	39 000	39 000	41 269	43 538	45 933
<i>Repairs and Maintenance by Asset Class</i>	3	9 855	20 442	40 050	16 475	16 475	16 475	22 855	14 668	24 114
<i>Roads Infrastructure</i>		9 855	20 442	29 549	—	—	—	14 045	6 097	13 652
<i>Storm water Infrastructure</i>		—	—	959	—	—	—	—	—	—
<i>Electrical Infrastructure</i>		—	—	—	—	—	—	—	—	—
<i>Water Supply Infrastructure</i>		—	—	—	—	—	—	—	—	—
<i>Sanitation Infrastructure</i>		—	—	—	—	—	—	—	—	—
<i>Solid Waste Infrastructure</i>		—	—	6 300	1 000	1 000	1 000	—	—	—
<i>Rail Infrastructure</i>		—	—	1 552	6 500	6 500	6 500	—	—	—
<i>Coastal Infrastructure</i>		—	—	—	—	—	—	—	—	—
<i>Information and Communication Infrastructure</i>		—	—	—	—	—	—	—	—	—
<i>Infrastructure</i>		9 855	20 442	38 360	7 500	7 500	7 500	14 045	6 097	13 652
<i>Community Facilities</i>		—	—	—	4 005	4 005	4 005	—	—	—
<i>Sport and Recreation Facilities</i>		—	—	1 690	1 637	1 637	1 637	—	—	—
<i>Community Assets</i>		—	—	1 690	5 642	5 642	5 642	—	—	—
<i>Heritage Assets</i>		—	—	—	—	—	—	—	—	—
<i>Revenue Generating</i>		—	—	—	—	—	—	—	—	—
<i>Non-revenue Generating</i>		—	—	—	—	—	—	—	—	—
<i>Investment properties</i>		—	—	—	—	—	—	—	—	—
<i>Operational Buildings</i>		—	—	—	2 551	2 551	2 551	2 961	3 118	3 285
<i>Housing</i>		—	—	—	199	199	199	306	323	340
<i>Other Assets</i>		—	—	—	2 750	2 750	2 750	3 266	3 441	3 625
<i>Biological or Cultivated Assets</i>		—	—	—	—	—	—	—	—	—
<i>Servitudes</i>		—	—	—	—	—	—	—	—	—
<i>Licences and Rights</i>		—	—	—	—	—	—	—	—	—
<i>Intangible Assets</i>		—	—	—	11	11	11	33	35	36
<i>Computer Equipment</i>		—	—	—	—	—	—	—	—	—
<i>Furniture and Office Equipment</i>		—	—	—	—	—	—	—	—	—
<i>Machinery and Equipment</i>		—	—	—	538	538	538	5 373	4 942	6 639
<i>Transport Assets</i>		—	—	—	35	35	35	138	153	161
<i>Land</i>		—	—	—	—	—	—	—	—	—
<i>Zoo's, Marine and Non-biological Animals</i>		—	—	—	—	—	—	—	—	—
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		40 307	56 613	80 137	55 475	55 475	55 475	64 124	58 206	70 047
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		12.9%	74.2%	0.0%	68.8%	63.6%	63.6%	0.0%	0.0%	0.0%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>		24.4%	145.2%	0.0%	89.0%	89.0%	89.0%	0.0%	0.0%	0.0%
<i>R&amp;M as a % of PPE</i>		1.9%	2.9%	5.5%	2.3%	2.3%	2.3%	3.1%	2.0%	3.5%
<i>Renewal and upgrading and R&amp;M as a % of PPE</i>		3.0%	10.0%	5.0%	7.0%	7.0%	7.0%	3.0%	2.0%	3.0%

KZN12 Umdoni - Table A10 Basic service delivery measurement

Description	Ref	2015/16	2016/17	2017/18	Current Year 2018/19			2019/20 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>Household service targets</b>	1	-	-	-	-	-	-	-	-	-
Water:		-	-	-	-	-	-	-	-	-
Piped water inside dwelling	2	-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)	3	-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	4	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	5	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>										
Using public tap (< min.service level)	6	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	7	-	-	-	-	-	-	-	-	-
No water supply	8	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>										
Total number of households	9	-	-	-	-	-	-	-	-	-
Sanitation/sewage:		-	-	-	-	-	-	-	-	-
Flush toilet (connected to sewerage)	10	-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)	11	-	-	-	-	-	-	-	-	-
Chemical toilet	12	-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)	13	-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)	14	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>										
Bucket toilet	15	-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)	16	-	-	-	-	-	-	-	-	-
No toilet provisions	17	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>										
Total number of households	18	-	-	-	-	-	-	-	-	-
Energy:		-	-	-	-	-	-	-	-	-
Electricity (at least min.service level)	19	-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)	20	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>										
Electricity (< min.service level)	21	-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)	22	-	-	-	-	-	-	-	-	-
Other energy sources	23	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>										
Total number of households	24	-	-	-	-	-	-	-	-	-
Refuse:		-	-	-	-	-	-	-	-	-
Removed at least once a week	25	28 951	28 951	28 951	28 951	28 951	28 951	28 951	28 951	28 951
<i>Minimum Service Level and Above sub-total</i>										
Removed less frequently than once a week	26	28 951	28 951	28 951	28 951	28 951	28 951	28 951	28 951	28 951
Using communal refuse dump	27	40 297	40 297	40 297	40 297	40 297	40 297	40 297	40 297	40 297
Using own refuse dump	28	2 393	2 393	2 393	2 393	2 393	2 393	2 393	2 393	2 393
Other rubbish disposal	29	-	-	-	-	-	-	-	-	-
No rubbish disposal	30	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>										
Total number of households	31	45 107	45 107	45 107	45 107	45 107	45 107	45 107	45 107	45 107
Households receiving Free Basic Service	7	-	-	-	-	-	-	-	-	-
Water (6 kilolitres per household per month)	32	-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)	33	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)	34	-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)	35	-	-	-	-	-	-	-	-	-
<i>Total cost of FBS provided</i>										
Cost of Free Basic Services provided - Formal Settlements (R'000)	8	-	-	-	-	-	-	-	-	-
Water (6 kilolitres per Indigent household per month)	36	-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to Indigent households)	37	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per Indigent household per month)	38	-	-	-	-	-	-	-	-	-
Refuse (removed once a week for Indigent households)	39	-	-	-	608	608	608	608	641	676
<i>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</i>										
Total cost of FBS provided	40	-	-	-	-	-	-	-	-	-
Highest level of free service provided per household		-	-	-	-	-	-	-	-	-
Property rates (R value threshold)		-	-	-	-	-	-	-	-	-
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
<i>Revenue cost of subsidised services provided (R'000)</i>										
Property rates(tariff adjustment) ( impermissible values per section 17 of MPRA)	9	-	-	-	12 706	12 706	12 706	13 330	14 050	14 808
Property rates exemptions, reductions and rebates (Impermissible values in excess of section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Water (in excess of 6 kilolitres per Indigent household per month)	41	-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to Indigent households)	42	-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per Indigent household per month)	43	-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for Indigent households)	44	-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates	45	-	-	-	-	-	-	-	-	-
Housing - top structure subsidies	46	-	-	-	-	-	-	-	-	-
Other	47	-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided	48	-	-	-	12 705	12 706	12 706	13 330	14 050	14 808